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Proposed Attorneys for Debtor

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA, DIVISION 5

In re GAIA INTERACTIVE, INC., Debtor.	Case No. 21- Chapter 11
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ATTACHMENT TO PETITION PURSUANT TO 11 U.S.C. §1116(1)

I, James Cao, hereby declare:

1. I am the CEO and President of GAIA INTERACTIVE, INC., the debtor in possession and Subchapter V Debtor herein ("Debtor"). I make this declaration for purposes of complying with the 11 U.S.C. § 1116(1)(B) on behalf of the Debtor.
2. I have personal knowledge of the matters set forth herein.
3. Attached hereto as Exhibit "A" is a true and correct copy of the Debtor's 2019 U.S. Income Tax Return.
4. Attached hereto as Exhibits "B" and "C" respectively are true and correct copies of the Debtor's Balance Sheet and Income Statement (i.e. statement of operations) for the month ending March 31, 2021.
5. The Debtor does not prepare a cash flow statement.

ATTACHMENT TO PETITION PURSUANT TO 11 U.S.C. §1116(1)

1

5/11/2021

Executed on May ____, 2021 at San Jose, California. I declare under penalty of
perjury that the foregoing is true and correct.

DocuSigned by:

James Cao

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JAMES CAO

Form 1120 Department of the Treasury Internal Revenue Service	U.S. Corporation Income Tax Return For calendar year 2019 or tax year beginning _____, 2019, ending _____, ▶ Go to www.irs.gov/Form1120 for instructions and the latest information.	OMB No. 1545-0123 <div style="font-size: 2em; font-weight: bold;">2019</div>
A Check if: <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> 1a Consolidated return (attach Form 851) <input type="checkbox"/> b Life/nonlife consolidated return <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (see instrs) <input type="checkbox"/> 4 Schedule M-3 attached <input checked="" type="checkbox"/> </div> <div style="width: 45%; border-left: 1px solid black; padding-left: 10px;"> <div style="display: flex; align-items: center;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-weight: bold; margin-right: 5px;">TYPE OR PRINT</div> <div> GAIA INTERACTIVE INC. 2445 AUGUSTINE DRIVE #150 SANTA CLARA, CA 95054 </div> </div> </div> </div>		
		B Employer identification number <div style="background-color: black; width: 100px; height: 1.2em; margin-bottom: 5px;"></div> C Date incorporated 2/09/2004 D Total assets (see instructions) \$ 10,980,721.
E Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change		
INCOME	1a Gross receipts or sales 1a 2,604,257. b Returns and allowances 1b c Balance. Subtract line 1b from line 1a 1c 2,604,257. 2 Cost of goods sold (attach Form 1125-A) 2 262,044. 3 Gross profit. Subtract line 2 from line 1c 3 2,342,213. 4 Dividends and inclusions (Schedule C, line 23) 4 5 Interest 5 6 Gross rents 6 7 Gross royalties 7 8 Capital gain net income (attach Schedule D (Form 1120)) 8 9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797) 9 10 Other income (see instructions — attach statement) SEE STATEMENT 1 10 1,306. 11 Total income. Add lines 3 through 10. ▶ 11 2,343,519.	12 Compensation of officers (see instructions — attach Form 1125-E) ▶ 12 13 Salaries and wages (less employment credits) 13 555,782. 14 Repairs and maintenance 14 15 Bad debts 15 3,950. 16 Rents 16 170,628. 17 Taxes and licenses 17 119,906. 18 Interest (see instructions) 18 211,994. 19 Charitable contributions 19 0. 20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562) 20 2,655. 21 Depletion 21 22 Advertising 22 334. 23 Pension, profit-sharing, etc., plans 23 24 Employee benefit programs 24 3,716. 25 Reserved for future use 25 26 Other deductions (attach statement) SEE STATEMENT 2 26 784,874. 27 Total deductions. Add lines 12 through 26. ▶ 27 1,853,839. 28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11. 28 489,680. 29a Net operating loss deduction (see instructions) SEE ST. 3 29a 489,680. b Special deductions (Schedule C, line 24) 29b c Add lines 29a and 29b. 29c 489,680.
DEDUCTIONS SEE INSTRUCTIONS	30 Taxable income. Subtract line 29c from line 28. See instructions 30 0. 31 Total tax (Schedule J, Part I, line 11) 31 0. 32 2019 net 965 tax liability paid (Schedule J, Part II, line 12) 32 33 Total payments, credits, and section 965 net tax liability (Schedule J, Part III, line 23) 33 18,348. 34 Estimated tax penalty. See instructions. Check if Form 2220 is attached. ▶ <input type="checkbox"/> 34 35 Amount owed. If line 33 is smaller than the total of lines 31, 32, and 34, enter amount owed 35 36 Overpayment. If line 33 is larger than the total of lines 31, 32, and 34, enter amount overpaid 36 18,348. 37 Enter amount from line 36 you want: Credited to 2020 estimated tax ▶ Refunded ▶ 37 18,348.	30 0. 31 0. 32 33 18,348. 34 35 36 18,348. 37 18,348.
CREDITS, AND PAYMENTS TAX, REFUNDABLE	<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> Sign Here <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 45%;"> Signature of officer NAIYU PAI </div> <div style="width: 10%;"> Date </div> <div style="width: 45%;"> Title CEO </div> </div> </div> <div style="width: 35%; border-left: 1px solid black; padding-left: 10px; margin-left: 10px;"> May the IRS discuss this return with the preparer shown below? See instructions. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No </div> </div>	
Paid Preparer Use Only Print/Type preparer's name NAIYU PAI Firm's name ▶ PAI ACCOUNTANCY LLP Firm's address ▶ 1413 GRANT ROAD MOUNTAIN VIEW, CA 94040	Preparer's signature NAIYU PAI Date Check <input type="checkbox"/> if self-employed Firm's EIN ▶ 77-0473191 Phone no. 6509658188	PTIN P00963349

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 1120 (2019)

Schedule C	Dividends, Inclusions, and Special Deductions (see instructions)	(a) Dividends and inclusions	(b) Percentage	(c) Special deductions (a) x (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		50	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		65	
3	Dividends on certain debt-financed stock of domestic and foreign corporations		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		23.3	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		26.7	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		50	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		65	
8	Dividends from wholly owned foreign subsidiaries		100	
9	Subtotal. Add lines 1 through 8. See instructions for limitations.		see instructions	
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)		100	
14	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)			
15	Section 965(a) inclusion		see instructions	
16a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)		100	
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)			
c	Other inclusions from CFCs under subpart F not included on line 15, 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)			
17	Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992)			
18	Gross-up for foreign taxes deemed paid			
19	IC-DISC and former DISC dividends not included on line 1, 2, or 3			
20	Other dividends			
21	Deduction for dividends paid on certain preferred stock of public utilities			
22	Section 250 deduction (attach Form 8993)			
23	Total dividends and inclusions. Add column (a), lines 9 through 20. Enter here and on page 1, line 4.			
24	Total special deductions. Add column (c) lines 9 through 22. Enter here and on page 1, line 29b.			

Schedule J Tax Computation and Payment (see instructions)**Part I – Tax Computation**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)). See instructions.	<input type="checkbox"/>	
2	Income tax. See instructions.		0.
3	Base erosion minimum tax amount (attach Form 8991).		
4	Add lines 2 and 3.		0.
5a	Foreign tax credit (attach Form 1118).	5a	
b	Credit from Form 8834 (see instructions).	5b	
c	General business credit (attach Form 3800).	5c	0.
d	Credit for prior year minimum tax (attach Form 8827).	5d	
e	Bond credits from Form 8912.	5e	
6	Total credits. Add lines 5a through 5e.	6	
7	Subtract line 6 from line 4.	7	
8	Personal holding company tax (attach Schedule PH (Form 1120)).	8	
9a	Recapture of investment credit (attach Form 4255).	9a	
b	Recapture of low-income housing credit (attach Form 8611).	9b	
c	Interest due under the look-back method – completed long-term contracts (attach Form 8697).	9c	
d	Interest due under the look-back method – income forecast method (attach Form 8866).	9d	
e	Alternative tax on qualifying shipping activities (attach Form 8902).	9e	
f	Other (see instructions – attach statement).	9f	
10	Total. Add lines 9a through 9f.	10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31.	11	0.

Part II – Section 965 Payments (see instructions)

12	2019 net 965 tax liability paid from Form 965-B, Part II, column (k), line 3. Enter here and on page 1, line 32.	12	
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Part III – Payments and Refundable Credits, and Section 965 Net Tax Liability

13	2018 overpayment credited to 2019.	13	
14	2019 estimated tax payments.	14	
15	2019 refund applied for on Form 4466.	15	
16	Combine lines 13, 14, and 15.	16	0.
17	Tax deposited with Form 7004.	17	
18	Withholding (see instructions).	18	
19	Total payments. Add lines 16, 17, and 18.	19	0.
20	Refundable credits from:		
a	Form 2439.	20 a	
b	Form 4136.	20 b	
c	Form 8827, line 5c.	20 c	18,348.
d	Other (attach statement – see instructions).	20 d	
21	Total credits. Add lines 20a through 20d.	21	18,348.
22	2019 net 965 tax liability from Form 965-B, Part I, column (d), line 3. See instructions.	22	
23	Total payments, credits, and section 965 net tax liability. Add lines 19, 21, and 22. Enter here and on page 1, line 33.	23	18,348.

Schedule K Other Information (continued from page 4)

	Yes	No
13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000?		X
If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ \$		
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions.		X
If "Yes," complete and attach Schedule UTP.		
15a Did the corporation make any payments in 2019 that would require it to file Form(s) 1099?	X	
b If "Yes," did or will the corporation file required Form(s) 1099?	X	
16 During this tax year, did the corporation have an 80%-or-more change in ownership, including a change due to redemption of its own stock?		X
17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?		X
18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?		X
19 During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?		X
20 Is the corporation operating on a cooperative basis?		X
21 During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions.		X
If "Yes," enter the total amount of the disallowed deductions ▶ \$		
22 Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3)).		X
If "Yes," complete and attach Form 8991.		
23 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions.		X
24 Does the corporation satisfy one or more of the following? See instructions.		X
a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the corporation has business interest expense.		
c The corporation is a tax shelter and the corporation has business interest expense.		
If "Yes," to any, complete and attach Form 8990.		
25 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		X
If "Yes," enter amount from Form 8996, line 14. ▶ \$		

Form **1120** (2019)

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash.....		-57,645.		-26,281.
2a	Trade notes and accounts receivable.....	226,545.		225,593.	
b	Less allowance for bad debts.....		226,545.		225,593.
3	Inventories.....				
4	U.S. government obligations.....				
5	Tax-exempt securities (see instructions)....				
6	Other current assets (attach statement) SEE ST. 4.		5,994,111.		6,015,009.
7	Loans to shareholders.....				
8	Mortgage and real estate loans.....				
9	Other investments (attach statement).....				
10a	Buildings and other depreciable assets.....	1,484,008.		1,484,008.	
b	Less accumulated depreciation.....	1,475,661.	8,347.	1,479,881.	4,127.
11a	Depletable assets.....				
b	Less accumulated depletion.....				
12	Land (net of any amortization).....				
13a	Intangible assets (amortizable only).....	4,875,464.		4,860,464.	
b	Less accumulated amortization.....	85,085.	4,790,379.	98,191.	4,762,273.
14	Other assets (attach statement)..... SEE ST. 5.		33,327.		
15	Total assets.....		10,995,064.		10,980,721.
Liabilities and Shareholders' Equity					
16	Accounts payable.....		375,874.		628,003.
17	Mortgages, notes, bonds payable in less than 1 year....		500,360.		131,763.
18	Other current liabilities (attach stmt) .. SEE ST. 6.		1,857,564.		1,172,061.
19	Loans from shareholders.....				
20	Mortgages, notes, bonds payable in 1 year or more.....		2,416,903.		2,221,851.
21	Other liabilities (attach statement)..... SEE ST. 7.		53,761.		70,293.
22	Capital stock: a Preferred stock.....	36,734,135.		36,734,135.	
	b Common stock.....	4,578.	36,738,713.	4,578.	36,738,713.
23	Additional paid-in capital.....		4,074,506.		4,074,506.
24	Retained earnings — Approp (att stmt).....				
25	Retained earnings — Unappropriated.....		-35,022,617.		-34,056,469.
26	Adjmt to shareholders' equity (att stmt).....				
27	Less cost of treasury stock.....				
28	Total liabilities and shareholders' equity.....		10,995,064.		10,980,721.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return**Note:** The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books.....	966,148.	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books.....			Tax-exempt interest \$	
3	Excess of capital losses over capital gains ..				
4	Income subject to tax not recorded on books this year (itemize):				
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation..... \$	4,220.	a	Depreciation... \$	2,655.
b	Charitable contributions... \$	3,477.	b	Charitable contribns \$	
c	Travel & entertainment .. \$	87.		SEE STMT 9	494,703.
	STATEMENT 8	13,106.			497,358.
		20,890.	9	Add lines 7 and 8.....	497,358.
6	Add lines 1 through 5.....	987,038.	10	Income (page 1, line 28) — line 6 less line 9.....	489,680.

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year.....	-35,022,617.	5	Distributions..... a Cash.....	
2	Net income (loss) per books.....	966,148.	b	Stock..... c Property ..	
3	Other increases (itemize):		6	Other decreases (itemize):	
			7	Add lines 5 and 6.....	
4	Add lines 1, 2, and 3.....	-34,056,469.	8	Balance at end of year (line 4 less line 7).....	-34,056,469.

Form **1125-A**

(Rev. November 2018)

Department of the Treasury
Internal Revenue Service**Cost of Goods Sold**

- **Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.**
 ► **Go to www.irs.gov/Form1125A for the latest information.**

OMB No. 1545-0123

Name GAIA INTERACTIVE INC.		Employer identification number [REDACTED]	
1	Inventory at beginning of year.....	1	
2	Purchases.....	2	
3	Cost of labor.....	3	
4	Additional section 263A costs (attach schedule).....	4	
5	Other costs (attach schedule)..... SEE STATEMENT 11	5	262,044.
6	Total. Add lines 1 through 5.....	6	262,044.
7	Inventory at end of year.....	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions.....	8	262,044.
9 a Check all methods used for valuing closing inventory:			
(i) <input type="checkbox"/> Cost			
(ii) <input type="checkbox"/> Lower of cost or market			
(iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ► -----			
b Check if there was a writedown of subnormal goods..... ► <input type="checkbox"/>			
c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)..... ► <input type="checkbox"/>			
d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO..... 9d			
e If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
BAA For Paperwork Reduction Act Notice, see instructions.		Form 1125-A (Rev. 11-2018)	

SCHEDULE D
(Form 1120)Department of the Treasury
Internal Revenue Service**Capital Gains and Losses**

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.

▶ Go to www.irs.gov/Form1120 for instructions and the latest information.

OMB No. 1545-0123

2019

Name

GAIA INTERACTIVE INC.

Employer identification number

Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses (See instructions.)**See instructions for how to figure the amounts to enter on the lines below.**

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b.				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked.				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked.				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked.				
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824.			5	
6 Unused capital loss carryover (attach computation) SEE STATEMENT 10			6	-2,000,000.
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h.			7	-2,000,000.

Part II Long-Term Capital Gains and Losses (See instructions.)**See instructions for how to figure the amounts to enter on the lines below.**

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b.				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked.				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked.				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked.				
11 Enter gain from Form 4797, line 7 or 9.			11	
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37.			12	
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824.			13	
14 Capital gain distributions (see instructions).			14	
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h.			15	

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15).	16	
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7).	17	
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns.	18	0.

Note: If losses exceed gains, see *Capital Losses* in the instructions.**BAA For Paperwork Reduction Act Notice, see the Instructions for Form 1120.**

CPCA0301L 07/18/19

Schedule D (Form 1120) 2019

**SCHEDULE M-3
(Form 1120)**(Rev. December 2019)
Department of the Treasury
Internal Revenue Service**Net Income (Loss) Reconciliation for Corporations
With Total Assets of \$10 Million or More**► **Attach to Form 1120 or 1120-C.**
► **Go to www.irs.gov/Form1120 for instructions and the latest information.**

OMB No. 1545-0123

Name of corporation (common parent, if consolidated return)

GAIA INTERACTIVE INC.

Employer identification number

Check applicable box(es): (1) ☒ Non-consolidated return
(3) ☐ Mixed 1120/L/PC group(2) ☐ Consolidated return (Form 1120 only)
(4) ☐ Dormant subsidiaries schedule attached**Part I Financial Information and Net Income (Loss) Reconciliation** (see instructions)

- 1 a** Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?
- ☐ **Yes.** Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K.
- ☒ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.
- b** Did the corporation prepare a certified audited non-tax-basis income statement for that period?
- ☐ **Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement.
- ☒ **No.** Go to line 1c.
- c** Did the corporation prepare a non-tax-basis income statement for that period?
- ☐ **Yes.** Complete lines 2a through 11 with respect to that income statement.
- ☒ **No.** Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.
- 2 a** Enter the income statement period: Beginning _____ Ending _____
- b** Has the corporation's income statement been restated for the income statement period on line 2a?
- ☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
- ☐ **No.**
- c** Has the corporation's income statement been restated for any of the five income statement periods immediately preceding the period on line 2a?
- ☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
- ☐ **No.**
- 3 a** Is any of the corporation's voting common stock publicly traded?
- ☐ **Yes.**
- ☐ **No.** If "No," go to line 4a.
- b** Enter the symbol of the corporation's primary U.S. publicly traded voting common stock.
- c** Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock.

4 a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1.	4 a	966,148.
b Indicate accounting standard used for line 4a (see instructions): (1) <input type="checkbox"/> GAAP (2) <input type="checkbox"/> IFRS (3) <input type="checkbox"/> Statutory (4) <input type="checkbox"/> Tax-basis (5) <input type="checkbox"/> Other (specify) _____		
5 a Net income from nonincludible foreign entities (attach statement)	5 a	
b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5 b	
6 a Net income from nonincludible U.S. entities (attach statement)	6 a	
b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6 b	
7 a Net income (loss) of other includible foreign disregarded entities (attach statement)	7 a	
b Net income (loss) of other includible U.S. disregarded entities (attach statement)	7 b	
c Net income (loss) of other includible entities (attach statement)	7 c	
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	
9 Adjustment to reconcile income statement period to tax year (attach statement)	9	
10 a Intercompany dividend adjustments to reconcile to line 11 (attach statement)	10 a	
b Other statutory accounting adjustments to reconcile to line 11 (attach statement)	10 b	
c Other adjustments to reconcile to amount on line 11 (attach statement)	10 c	
11 Net income (loss) per income statement of includible corporations. Combine lines 4 through 10.	11	966,148.
Note: Part I, line 11, must equal Part II, line 30, column (a), or Schedule M-1, line 1 (see instructions).		

- 12** Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines.

	Total Assets	Total Liabilities
a Included on Part I, line 4. ►	10,980,721.	4,223,971.
b Removed on Part I, line 5. ►		
c Removed on Part I, line 6. ►		
d Included on Part I, line 7. ►		

Form **3800****General Business Credit**

OMB No. 1545-0895

Department of the Treasury
Internal Revenue Service (99)

- Go to www.irs.gov/Form3800 for instructions and the latest information.
► You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

2019
Attachment
Sequence No. **22**

Name(s) shown on return

Identifying number

GAIA INTERACTIVE INC.

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)
(See instructions and complete Part(s) III before Parts I and II.)

1	General business credit from line 2 of all Parts III with box A checked.....	1	
2	Passive activity credits from line 2 of all Parts III with box B checked..... 2		
3	Enter the applicable passive activity credits allowed for 2019. See instructions.....	3	
4	Carryforward of general business credit to 2019. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach.....	4	1,637,668.
5	Carryback of general business credit from 2020. Enter the amount from line 2 of Part III with box D checked. See instructions.....	5	
6	Add lines 1, 3, 4, and 5.....	6	1,637,668.

Part II Allowable Credit

7	Regular tax before credits: <ul style="list-style-type: none"> Individuals. Enter the sum of the amounts from Form 1040 or 1040-SR, line 12a, and Schedule 2 (Form 1040 or 1040-SR), line 2, or the sum of the amounts from Form 1040-NR, lines 42 and 44..... Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return..... Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return..... 	7	0.
8	Alternative minimum tax: <ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 11..... Corporations. Enter -0-..... Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54..... 	8	0.
9	Add lines 7 and 8.....	9	0.
10 a	Foreign tax credit..... 10 a		
b	Certain allowable credits (see instructions)..... 10 b		
c	Add lines 10a and 10b..... 10 c		
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16....	11	0.
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-..... 12		0.
13	Enter 25% (0.25) of the excess, if any, of line 12 over \$25,000. See instructions..... 13		
14	Tentative minimum tax: <ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 9..... Corporations. Enter -0-..... Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52..... 	14	0.
15	Enter the greater of line 13 or line 14.....	15	
16	Subtract line 15 from line 11. If zero or less, enter -0-.....	16	0.
17	Enter the smaller of line 6 or line 16.....	17	0.

C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.

BAA For Paperwork Reduction Act Notice, see separate instructions.Form **3800** (2019)

Part II Allowable Credit (continued)**Note:** If you are not required to report any amounts on line 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (0.75). See instructions.	18	
19	Enter the greater of line 13 or line 18.	19	
20	Subtract line 19 from line 11. If zero or less, enter -0-.	20	
21	Subtract line 17 from line 20. If zero or less, enter -0-.	21	
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked.	22	
23	Passive activity credit from line 3 of all Parts III with box B checked.	23	
24	Enter the applicable passive activity credit allowed for 2019. See instructions.	24	
25	Add lines 22 and 24.	25	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25.	26	0.
27	Subtract line 13 from line 11. If zero or less, enter -0-.	27	0.
28	Add lines 17 and 26.	28	
29	Subtract line 28 from line 27. If zero or less, enter -0-.	29	0.
30	Enter the general business credit from line 5 of all Parts III with box A checked.	30	
31	Reserved.	31	
32	Passive activity credits from line 5 of all Parts III with box B checked.	32	
33	Enter the applicable passive activity credits allowed for 2019. See instructions.	33	
34	Carryforward of business credit to 2019. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach.	34	
35	Carryback of business credit from 2020. Enter the amount from line 5 of Part III with box D checked. See instructions.	35	
36	Add lines 30, 33, 34, and 35.	36	
37	Enter the smaller of line 29 or line 36.	37	
38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return. <ul style="list-style-type: none"> • Individuals. Schedule 3 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, line 51. • Corporations. Form 1120, Schedule J, Part I, line 5c. • Estates and trusts. Form 1041, Schedule G, line 2b. 	38	0.

Form 3800 (2019)

Form 3800 (2019)

Page 3

Name(s) shown on return

Identifying number

GAIA INTERACTIVE INC.

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. See instructions.

- A** ☐ General Business Credit From a Non-Passive Activity **E** ☐ Reserved
- B** ☐ General Business Credit From a Passive Activity **F** ☐ Reserved
- C** ☒ General Business Credit Carryforwards **G** ☐ Eligible Small Business Credit Carryforwards
- D** ☐ General Business Credit Carrybacks **H** ☐ Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III. ☐

(a) Description of credit		(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
1 a	Investment (Form 3468, Part II only) (attach Form 3468)	1 a	
b	Reserved	1 b	
c	Increasing research activities (Form 6765)	1 c	1,637,668.
d	Low-income housing (Form 8586, Part I only)	1 d	
e	Disabled access (Form 8826) (see instructions for limitation)	1 e	
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1 f	
g	Indian employment (Form 8845)	1 g	
h	Orphan drug (Form 8820)	1 h	
i	New markets (Form 8874)	1 i	
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1 j	
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1 k	
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1 l	
m	Low sulfur diesel fuel production (Form 8896)	1 m	
n	Distilled spirits (Form 8906)	1 n	
o	Nonconventional source fuel (carryforward only)	1 o	
p	Energy efficient home (Form 8908)	1 p	
q	Energy efficient appliance (carryforward only)	1 q	
r	Alternative motor vehicle (Form 8910)	1 r	
s	Alternative fuel vehicle refueling property (Form 8911)	1 s	
t	Enhanced oil recovery credit (Form 8830)	1 t	
u	Mine rescue team training (Form 8923)	1 u	
v	Agricultural chemicals security (carryforward only)	1 v	
w	Employer differential wage payments (Form 8932)	1 w	
x	Carbon oxide sequestration (Form 8933)	1 x	
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1 y	
z	Qualified plug-in electric vehicle (carryforward only)	1 z	
aa	Employee retention (Form 5884-A)	1 aa	
bb	General credits from an electing large partnership (carryforward only)	1 bb	
zz	Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instrs)	1 zz	
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2	1,637,668.
3	Enter the amount from Form 8844 here and on the applicable line of Part II	3	
4 a	Investment (Form 3468, Part III) (attach Form 3468)	4 a	
b	Work opportunity (Form 5884)	4 b	
c	Biofuel producer (Form 6478)	4 c	
d	Low-income housing (Form 8586, Part II)	4 d	
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4 e	
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4 f	
g	Qualified railroad track maintenance (Form 8900)	4 g	
h	Small employer health insurance premiums (Form 8941)	4 h	
i	Increasing research activities (Form 6765)	4 i	
j	Employer credit for paid family and medical leave (Form 8994)	4 j	
z	Other	4 z	
5	Add lines 4a through 4z and enter here and on the applicable line of Part II	5	
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6	1,637,668.

FDZ0503L 08/16/19

Form 3800 (2019)

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to **www.irs.gov/Form4562** for instructions and the latest information.

OMB No. 1545-0172

2019Attachment
Sequence No. **179**

Name(s) shown on return

GAIA INTERACTIVE INC.

Business or activity to which this form relates

FORM 1120

Identifying number

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2018 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instrs ..	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2020. Add lines 9 and 10, less line 12. ▶	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2019	17	2,655.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here. ▶ <input type="checkbox"/>		

Section B — Assets Placed in Service During 2019 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

Section C — Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs		S/L	
c 30-year			30 yrs	MM	S/L	
d 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	2,655.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)****24a** Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If 'Yes,' is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions						25		
26 Property used more than 50% in a qualified business use:								
27 Property used 50% or less in a qualified business use:								
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (don't include commuting miles)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?						
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C – Questions for Employers Who Provide Vehicles for Use by Their EmployeesAnswer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions.		

Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2019 tax year (see instructions):					
43 Amortization of costs that began before your 2019 tax year				43	494,703.
44 Total. Add amounts in column (f). See the instructions for where to report.				44	494,703.

Form **8050**

(November 2016)

Department of the Treasury
Internal Revenue Service**Direct Deposit of Corporate Tax Refund**► **Attach to Form 1120 or 1120S.**► **Information about Form 8050 and its instructions is at www.irs.gov/form8050.**

OMB No. 1545-0123

Name of corporation (as shown on tax return)

GAIA INTERACTIVE INC.

Employer identification number



Phone number (optional)

1 Routing number (must be nine digits). The first two digits must be between 01 and 12 or 21 through 32.121140399**2 Account number (include hyphens but omit spaces and special symbols):**3300531219**3 Type of account (one box must be checked):**

Checking



Savings

BAA

Form **8050** (11-2016)

Form **8827**

(Rev. May 2020)

Department of the Treasury
Internal Revenue Service**Credit for Prior Year Minimum Tax—Corporations**

► **Attach to the corporation's tax return.**
 ► **Go to www.irs.gov/Form8827 for the latest information.**

OMB No. 1545-0123

2019

Name GAIA INTERACTIVE INC.	Employer identification number <div style="background-color: black; width: 100px; height: 1.2em;"></div>
--------------------------------------	---

1 Minimum tax credit carryforward from 2018. Enter the amount from line 9 of the 2018 Form 8827.....	1	36,695.
2 Enter the corporation's 2019 regular income tax liability minus allowable tax credits (see instructions).....	2	
3 Enter the refundable minimum tax credit (see instructions).....	3	18,348.
4 Add lines 2 and 3.....	4	18,348.
5a Enter the smaller of line 1 or line 4. If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions	5a	18,348.
5b Current year minimum tax credit. Enter the smaller of line 1 or line 2 here and on Form 1120, Schedule J, Part I, line 5d (or the applicable line of your return). If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions. If you made an entry on line 3, go to line 5c. Otherwise, skip line 5c.....	5b	0.
5c Subtract line 5b from line 5a. This is the current year refundable minimum tax credit. Include this amount on Form 1120, Schedule J, Part III, line 20c (or the applicable line of your return).....	5c	18,348.
6 Minimum tax credit carryforward. Subtract line 5a from line 1. Keep a record of this amount to carry forward and use in future years.....	6	18,347.

BAA For Paperwork Reduction Act Notice, see instructions.Form **8827** (2019)

2019**FEDERAL STATEMENTS****PAGE 1****CLIENT G3714879****GAIA INTERACTIVE INC.**

7/24/20

02:49PM

**STATEMENT 1
FORM 1120, LINE 10
OTHER INCOME**

OTHER INCOME.....	\$	1,306.
TOTAL	\$	<u>1,306.</u>

**STATEMENT 2
FORM 1120, LINE 26
OTHER DEDUCTIONS**

AMORTIZATION.....	\$	494,703.
BANK CHARGES.....		9,533.
INSURANCE.....		30,212.
LEGAL AND PROFESSIONAL.....		187,119.
MEALS.....		88.
MERCHANT SERVICE CHARGES.....		24,967.
MISCELLANEOUS.....		7,505.
OFFICE EXPENSE.....		2,177.
ONLINE SERVICE.....		7,644.
PAYROLL PROCESSING FEE.....		7,540.
POSTAGE.....		582.
SUBSCRIPTIONS.....		1,328.
SUPPLIES.....		3,095.
TELEPHONE.....		8,381.
TOTAL	\$	<u>784,874.</u>

**STATEMENT 3
FORM 1120, LINE 29A
NET OPERATING LOSS DEDUCTION**

CARRYOVER GENERATED FROM YEAR END	12/31/07	\$	3,605,452.
AMOUNT UTILIZED IN 2016			1,209,946.
AMOUNT UTILIZED IN 2017			708,786.
AMOUNT UTILIZED IN 2018			443,927.
TOTAL UTILIZATION		\$	<u>2,362,659.</u>
AVAILABLE FOR CARRYOVER TO 2019.....			1,242,793.
CARRYOVER GENERATED FROM YEAR END	12/31/08	\$	5,340,631.
AVAILABLE FOR CARRYOVER TO 2019.....			5,340,631.
CARRYOVER GENERATED FROM YEAR END	12/31/09	\$	1,746,172.
AVAILABLE FOR CARRYOVER TO 2019.....			1,746,172.
CARRYOVER GENERATED FROM YEAR END	12/31/10	\$	4,941,212.
AVAILABLE FOR CARRYOVER TO 2019.....			4,941,212.

2019**FEDERAL STATEMENTS****PAGE 2****CLIENT G3714879****GAIA INTERACTIVE INC.**

7/24/20

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STATEMENT 3 (CONTINUED)
FORM 1120, LINE 29A
NET OPERATING LOSS DEDUCTION

CARRYOVER GENERATED FROM YEAR END	12/31/11	\$ 2,993,390.	
AVAILABLE FOR CARRYOVER TO 2019.....			2,993,390.
CARRYOVER GENERATED FROM YEAR END	12/31/12	\$ 3,142,737.	
AVAILABLE FOR CARRYOVER TO 2019.....			3,142,737.
CARRYOVER GENERATED FROM YEAR END	12/31/13	\$ 4,143,156.	
AVAILABLE FOR CARRYOVER TO 2019.....			4,143,156.
CARRYOVER GENERATED FROM YEAR END	12/31/14	\$ 585,407.	
AVAILABLE FOR CARRYOVER TO 2019.....			585,407.
NET OPERATING LOSSES AVAILABLE IN 2019.....			<u>\$ 24,135,498.</u>
TAXABLE INCOME.....			489,680.
NET OPERATING LOSS DEDUCTION FOR PRE-2018 LOSSES (LIMITED TO TI).....			489,680.
TOTAL NET OPERATING LOSS DEDUCTION.....			<u><u>489,680.</u></u>

STATEMENT 4
FORM 1120, SCHEDULE L, LINE 6
OTHER CURRENT ASSETS

	<u>BEGINNING</u>	<u>ENDING</u>
DEFERRED TAX ASSETS.....	\$ 443,541.	\$ 443,541.
INVESTMENT IN POCKETCON.....	1,315,671.	1,315,671.
PREPAID EXPENSE.....	37,654.	19,016.
SHORT-TERM INVESTMENT.....	4,197,245.	4,236,781.
TOTAL	<u>\$ 5,994,111.</u>	<u>\$ 6,015,009.</u>

STATEMENT 5
FORM 1120, SCHEDULE L, LINE 14
OTHER ASSETS

	<u>BEGINNING</u>	<u>ENDING</u>
RENT DEPOSIT.....	\$ 33,325.	\$ 0.
ROUNDING.....	2.	0.
TOTAL	<u>\$ 33,327.</u>	<u>\$ 0.</u>

2019**FEDERAL STATEMENTS****PAGE 3****CLIENT G3714879****GAIA INTERACTIVE INC.**

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STATEMENT 6
FORM 1120, SCHEDULE L, LINE 18
OTHER CURRENT LIABILITIES

	<u>BEGINNING</u>	<u>ENDING</u>
ACCRUED BONUS.....	\$ 7,292.	\$ 0.
ACCRUED EXPENSES.....	-13,539.	29,018.
ACCRUED VACATION.....	79,071.	44,579.
DEFERRED RENT.....	11,000.	0.
DEFERRED REVENUE.....	1,696,940.	906,267.
OTHER CURRENT LIABILITIES.....	76,800.	91,436.
PAYROLL TAX PAYABLE.....	0.	100,761.
TOTAL	\$ 1,857,564.	\$ 1,172,061.

STATEMENT 7
FORM 1120, SCHEDULE L, LINE 21
OTHER LIABILITIES

	<u>BEGINNING</u>	<u>ENDING</u>
DEFERRED REVENUE-L/T.....	\$ 3,680.	\$ 3,680.
OTHER LIABILITIES.....	50,081.	66,611.
ROUNDING.....	0.	2.
TOTAL	\$ 53,761.	\$ 70,293.

STATEMENT 8
FORM 1120, SCHEDULE M-1, LINE 5
BOOK EXPENSES NOT DEDUCTED

AMORTIZATION.....	\$ 13,106.
TOTAL	\$ 13,106.

STATEMENT 9
FORM 1120, SCHEDULE M-1, LINE 8
DEDUCTIONS NOT ON BOOKS

AMORTIZATION.....	\$ 494,703.
TOTAL	\$ 494,703.

STATEMENT 10
SCHEDULE D, LINE 6
CAPITAL LOSS CARRYOVER

CARRYOVER FROM 2014.....	\$ 2,000,000.
TOTAL CAPITAL LOSS CARRYOVER	\$ 2,000,000.

2019**FEDERAL STATEMENTS****PAGE 4****CLIENT G3714879****GAIA INTERACTIVE INC.**

7/24/20

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**STATEMENT 11
FORM 1125-A, LINE 5
OTHER COST OF GOODS SOLD**

OTHER DIRECT EXPENSE	\$	18.
WEB HOSTING.....		259,659.
WEBSITE BANDWIDTH.....		2,367.
TOTAL	\$	<u>262,044.</u>

CLIENT G3714879

**PAI ACCOUNTANCY LLP
1413 GRANT ROAD
MOUNTAIN VIEW, CA 94040
6509658188**

July 24, 2020

GAIA INTERACTIVE INC.
2445 Augustine Drive #150
Santa Clara, CA 95054

Dear Client:

Enclosed is your 2019 Federal Corporation Income Tax Return. The original should be signed at the bottom of page one. No tax is payable with the filing of this return. The refund of \$18,348 will be directly deposited into your bank account. Mail the Federal return on or before July 15, 2020 to:

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE CENTER
OGDEN, UT 84201-0012

Enclosed is your 2019 California Corporation Franchise or Income Tax Return. The original should be signed at the bottom of page three. There is a balance of \$800 payable by July 15, 2020. Mail the California return on or before July 15, 2020 and make check payable to:

FRANCHISE TAX BOARD
P.O. BOX 942857
SACRAMENTO, CA 94257-0501

Your estimated tax schedule for 2020 is listed below:

Due Date	California
7/15/20	\$ 800
7/15/20	0
9/15/20	0
12/15/20	0

	\$ 800

Please be sure to call if you have any questions.

Sincerely,

naiyu pai

2019**FEDERAL INCOME TAX SUMMARY****PAGE 1****CLIENT G3714879****GAIA INTERACTIVE INC.**

7/24/20

2:49 PM

	2019	2018	DIFF
INCOME			
GROSS RECEIPTS LESS RETURNS/ALLOWANCE....	2,604,257	4,245,302	-1,641,045
COST OF GOODS SOLD.....	262,044	582,919	-320,875
GROSS PROFIT.....	2,342,213	3,662,383	-1,320,170
INTEREST.....	0	17	-17
NET GAIN (OR LOSS) FROM 4797.....	0	-98,905	98,905
OTHER INCOME.....	1,306	9,966	-8,660
TOTAL INCOME.....	2,343,519	3,573,461	-1,229,942
DEDUCTIONS			
SALARIES/WAGES LESS EMPLOYMENT CREDITS...	555,782	756,357	-200,575
REPAIRS AND MAINTENANCE.....	0	2,206	-2,206
BAD DEBTS.....	3,950	0	3,950
RENTS.....	170,628	247,026	-76,398
TAXES AND LICENSES.....	119,906	199,643	-79,737
INTEREST.....	211,994	166,799	45,195
DEPRECIATION.....	2,655	15,395	-12,740
ADVERTISING.....	334	0	334
EMPLOYEE BENEFIT PROGRAMS.....	3,716	40,280	-36,564
OTHER DEDUCTIONS.....	784,874	1,701,828	-916,954
TOTAL DEDUCTIONS.....	1,853,839	3,129,534	-1,275,695
TAXABLE INCOME			
TAXABLE INCOME (LINE 28).....	489,680	443,927	45,753
LESS NET OPERATING LOSS DEDUCTION.....	489,680	443,927	45,753
TAXABLE INCOME.....	0	0	0
TAX COMPUTATION			
INCOME TAX.....	0	0	0
TOTAL TAX.....	0	0	0
PAYMENTS AND CREDITS			
OVERPAYMENT CREDITED TO THIS YEAR.....	0	4,400	-4,400
REFUNDABLE CREDITS.....	18,348	0	18,348
TOTAL PAYMENTS AND CREDITS.....	18,348	41,095	-22,747
REFUND OR AMOUNT DUE			
OVERPAYMENT.....	18,348	41,095	-22,747
TAX DUE.....	0	0	0
REFUND.....	18,348	41,095	-22,747
SCHEDULE L			
BEGINNING ASSETS.....	10,995,064	8,518,542	2,476,522
BEGINNING LIABILITIES & EQUITY.....	10,995,064	8,518,542	2,476,522
ENDING ASSETS.....	10,980,721	10,995,064	-14,343
ENDING LIABILITIES & EQUITY.....	10,980,721	10,995,064	-14,343
TAX RATES			
MARGINAL TAX RATE.....	0.0%	0.0%	0.0%

2019**FEDERAL BALANCE SHEET SUMMARY****PAGE 1****CLIENT G3714879****GAIA INTERACTIVE INC.**

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ENDING ASSETS

CASH.....		-26,281
ACCOUNTS RECEIVABLE.....	225,593	
LESS: ALLOWANCE FOR BAD DEBTS.....	(0)	225,593
OTHER CURRENT ASSETS.....		6,015,009
BUILDINGS AND OTHER ASSETS.....	1,484,008	
LESS: ACCUMULATED DEPRECIATION.....	(1,479,881)	4,127
INTANGIBLE ASSETS.....	4,860,464	
LESS: ACCUMULATED AMORTIZATION.....	(98,191)	4,762,273
TOTAL ASSETS.....		10,980,721

ENDING LIABILITIES & EQUITY

ACCOUNTS PAYABLE.....		628,003
SHORT TERM NOTES PAYABLE.....		131,763
OTHER CURRENT LIABILITIES.....		1,172,061
LONG TERM NOTES PAYABLE.....		2,221,851
OTHER LIABILITIES.....		70,293
PREFERRED STOCK.....	36,734,135	
COMMON STOCK.....	4,578	36,738,713
ADDITIONAL PAID-IN CAPITAL.....		4,074,506
UNAPPROPRIATED RETAINED EARNINGS.....		-34,056,469
TOTAL LIABILITIES AND EQUITY.....		10,980,721

2019**CALIFORNIA INCOME TAX SUMMARY****PAGE 1****CLIENT G3714879****GAIA INTERACTIVE INC.**

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	2019	2018	DIFF
CALIFORNIA SUMMARY			
NET INCOME (LOSS) BEFORE STATE ADJ.....	489,680	443,927	45,753
CALIFORNIA ADJUSTMENTS			
CALIFORNIA ADDITIONS.....	35	9,293	-9,258
CALIFORNIA SUBTRACTIONS.....	3,477	0	3,477
STATE INCOME (LOSS)			
NET INCOME BEFORE NOL.....	486,238	453,220	33,018
NET OPERATING LOSS CARRYOVER DEDUCTION...	486,238	453,220	33,018
NET INCOME FOR TAX PURPOSES.....	0	0	0
TAX COMPUTATION			
TAX.....	800	800	0
LESS CREDITS.....	0	0	0
BALANCE.....	800	800	0
TOTAL TAX.....	800	800	0
PAYMENTS			
OVERPAYMENT FROM PRIOR YEAR.....	0	90	-90
ESTIMATED TAX PAYMENTS.....	0	710	-710
TOTAL PAYMENTS.....	0	800	-800
REFUND OR AMOUNT DUE			
PENALTIES AND INTEREST.....	0	0	0
TAX DUE.....	800	0	800
TAX RATES			
MARGINAL TAX RATE.....	8.84%	8.84%	0.00%

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FORMS NEEDED FOR THIS RETURN

FEDERAL: 1120, 1125-A, SCH D, SCH M-3, 3800, 4562, 8050, 8827
 CALIFORNIA: 100, 100-ES, SCH P, 3805Q, 3885

TAX RATES

	<u>MARGINAL</u>	<u>EFFECTIVE</u>
FEDERAL	0%	0%
CALIFORNIA	8.84%	0%

CARRYOVERS TO 2020FEDERAL CARRYOVERS

RESEARCH CREDIT (FORM 3800, PT III, LINE 1)	1,637,668.
NET OPERATING LOSS (INCLUDES SEC. 170(D)(2)(B) ADJUSTMENT)	23,649,295.
PRIOR YEAR MINIMUM TAX CREDIT	18,347.

CALIFORNIA CARRYOVERS

GENERAL NET OPERATING LOSS	21,806,883.
AMT NET OPERATING LOSS	23,735,740.
ACCUMULATED POSITIVE ACE ADJUSTMENTS	4,133.
PRIOR-YEAR MINIMUM TAX CREDIT	15,537.

NET SECTION 1231 LOSSESFEDERAL

2015 LOSSES	73,869.
2018 LOSSES	98,905.

CALIFORNIA

2015 LOSSES	82,315.
2017 LOSSES	21,279.
2018 LOSSES	98,905.

2019**GENERAL INFORMATION****PAGE 2****CLIENT G3714879****GAIA INTERACTIVE INC.**

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ESTIMATES**CALIFORNIA ESTIMATES**

	<u>ESTIMATE</u>	<u>OVERPAYMENT</u>	<u>BALANCE</u>
7/15/20	800.	0.	800.
7/15/20	0.	0.	0.
9/15/20	0.	0.	0.
12/15/20	0.	0.	0.
TOTAL	<u>\$ 800.</u>	<u>\$ 0.</u>	<u>\$ 800.</u>

2019**FEDERAL WORKSHEETS****PAGE 1****CLIENT G3714879****GAIA INTERACTIVE INC.**

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CHARITABLE CONTRIBUTION DEDUCTION

DISALLOWED CONTRIBUTIONS DUE TO 10% LIMIT	\$	3,477.
		-3,477.
TOTAL	\$	<u>0.</u>

**COMPUTATION OF NET INCOME (LOSS) PER BOOKS
FORM 1120, SCHEDULE M-1, LINE 1**

INCOME (LOSS) PER RETURN (PAGE 1, LINE 28)	489,680.
INCREASES:	
DEDUCTIONS ON RETURN NOT RECORDED ON BOOKS (SCH. M-1, LINE 8)	497,358.
INCOME RECORDED ON BOOKS NOT INCLUDED ON RETURN (SCH. M-1, LINE 7)	0.
DECREASES:	
EXPENSES RECORDED ON BOOKS NOT DEDUCTED ON RETURN (SCH. M-1, LINE 5)	-20,890.
INCOME SUBJECT TO TAX NOT RECORDED ON BOOKS (SCH. M-1, LINE 4)	0.
EXCESS OF CAPITAL LOSSES OVER CAPITAL GAINS (SCH. M-1, LINE 3)	0.
FEDERAL INCOME TAX PER BOOKS (SCH. M-1, LINE 2)	0.
COMPUTED NET INCOME (LOSS) PER BOOKS (SCH. M-1, LINE 1)	<u>966,148.</u>

COMPUTATION OF CONTRIBUTION CARRYOVER TO 2020

1A. TOTAL CONTRIBUTIONS (OTHER THAN QCC)	3,477.
1B. QUALIFIED CONSERVATION CONTRIBUTIONS (QCC) - 100%	0.
2. CONTRIBUTIONS ALLOWED IN 2019	0.
3. 2014 EXPIRED CONTRIBUTIONS	0.
4. ADJUSTMENT PER SEC. 170(D)(2)(B)	-3,477.
5. CARRYOVER TO 2020 (LINES 1A & B LESS LINES 2, 3, & 4)	<u>0.</u>

WORKSHEET FOR CALCULATING THE REFUNDABLE MINIMUM TAX CREDIT AMOUNT (FORM 8827, LINE 3)

1. MINIMUM TAX CREDIT CARRYFORWARD FROM LAST YEAR	36,695.
2. CORPORATION'S CURRENT YEAR REGULAR TAX MINUS ALLOWABLE CREDITS	0.
3. SUBTRACT LINE 2 FROM LINE 1	<u>36,695.</u>
4. REFUNDABLE MINIMUM TAX CREDIT. MULTIPLY LINE 3 BY 50% (100% UNDER CARES ACT)	<u>18,348.</u>

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179/ SDA	PRIOR 179/ SDA/ DEPR.	METHOD	LIFE	CURRENT DEPR.
FORM 1120										
AMORTIZATION										
6	2008 DOMAIN NAME	7/01/08		24,707			17,294	S/L	15	1,647
7	2010 DOMAIN NAME	4/30/10		5,675			3,276	S/L	15	378
13	2013 DOMAIN - RAVEL	10/11/13		65,579			22,953	S/L	15	4,372
27	DOMAIN NAME -UNRAVEL	1/23/15		47,500			12,404	S/L	15	3,167
31	CAPITALIZED EXPENSE	12/01/16		2,350,479			489,683	S/L	10	235,048
33	CAPITALIZED EXPENSE	12/01/17		1,073,555			116,302	S/L	10	107,356
52	DOMAIN NAME-HIPOP.COM	9/01/18		51,590			5,732	S/L	3	17,197
53	CAPITALIZED EXPENSE	12/01/18		1,255,377			10,461	S/L	10	125,538
TOTAL AMORTIZATION				4,874,462		0	678,105			494,703
FURNITURE AND FIXTURES										
32	IKEA	7/28/12		15,957			15,957	200DB HY	7	0
37	FURNITURE & DESK ASSEMBLY	8/01/12		3,230			3,230	200DB HY	7	0
38	FURNITURE,MIRRORS,ORGANIZ	8/31/12		4,076			4,076	200DB HY	7	0
39	RACKS,SHELVES	9/16/15		1,831			1,831	200DB HY	7	0
40	TWO SAMSUNG TVS	9/11/15		4,795			4,795	200DB HY	7	0
41	43' 2 SLIDE GLASS DOOR,RE	9/08/15		2,596			2,596	200DB HY	7	0
TOTAL FURNITURE AND FIXTURE				32,485		0	32,485			0
IMPROVEMENTS										
50	INSTALL COAXIAL CABLES	4/01/18		1,259			1,259	S/L HY	15	0
51	VOICE/DATA CABLES, LADDER	4/17/18		6,082			6,082	S/L HY	15	0
TOTAL IMPROVEMENTS				7,341		0	7,341			0
MACHINERY AND EQUIPMENT										
1	2009 SERVERS	7/01/09		439,753			439,753	200DB HY	5	0
2	2010 SERVER	7/01/10		136,661			136,661	200DB HY	5	0
3	2011 SERVERS	7/01/11		49,384			49,384	200DB HY	5	0
4	2011 COMPUTERS	7/01/11		44,813			44,813	200DB HY	5	0
8	2012 SERVERS	5/22/12		17,485			17,485	200DB HY	5	0
9	2012 COMPUTERS	7/01/12		24,037			24,037	200DB HY	5	0
10	SERVER SWITCH	8/01/13		28,061			28,061	200DB HY	5	0
11	MACBOOK PRO	2/11/13		7,765			7,765	200DB HY	5	0

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179/ SDA	PRIOR 179/ SDA/ DEPR.	METHOD	LIFE	CURRENT DEPR.
12	APPLE TABLETS	5/10/13		4,084			4,084	200DB HY	5	0
14	HP PRO X576	1/28/14		755			712	200DB HY	5	43
15	MACBOOK PRO 15.4/2.3GHZ	1/28/14		2,599			2,449	200DB HY	5	150
16	PEN DISPLAY (X2)	4/07/14		3,954			3,727	200DB HY	5	227
17	MACBOOK PRO	6/02/14		5,229			4,927	200DB HY	5	302
18	MACBOOK AIR	6/16/14		1,327			1,251	200DB HY	5	76
19	COMPUTER EQUIPMENTS	8/31/14		1,737			1,638	200DB HY	5	99
20	MACBOOK PRO	10/08/14		6,688			6,302	200DB HY	5	386
21	IPHONE (X4)	10/23/14		3,040			2,865	200DB HY	5	175
22	IPHONE 5S	9/23/14		1,163			1,096	200DB HY	5	67
23	MACBOOK PRO RETINA	9/01/14		2,265			2,135	200DB HY	5	130
24	IPAD MINI	9/01/14		1,661			1,565	200DB HY	5	96
25	COMPUTER	9/10/14		1,080			1,017	200DB HY	5	63
26	APPLE TABLETS	11/12/14		1,090			1,028	200DB HY	5	62
28	MACBOOK X2	1/20/15		4,356			4,356	200DB HY	5	0
29	MACBOOK	3/29/15		1,959			1,959	200DB HY	5	0
30	2 NOTEBOOK E6540	4/21/15		2,870			2,870	200DB HY	5	0
34	2008 SERVER	7/01/08		433,901			433,901	200DB HY	5	0
35	GAMING LAPTOP INTEL I7	5/27/16		5,163			2,643	200DB HY	5	595
36	APPLE COMPUTER 8GB	7/31/16		1,593			816	200DB HY	5	184
42	TV SAMSUNG 37"	5/12/08		1,271			1,271	200DB HY	7	0
43	CATALYST6500,CISCO7600	9/04/08		33,746			33,746	200DB HY	7	0
44	2010 COMPUTER	7/01/10		7,039			7,039	200DB HY	5	0
TOTAL MACHINERY AND EQUIPME				1,276,529		0	1,271,356			2,655
SOFTWARE										
5	2008 SOFTWARE	7/01/08		27,976			27,976	S/L HY	3	0
45	SOFTWARE--PASW STATISTICS	5/19/09		1,784			1,784	S/L HY	3	0
46	SOFTWARE-PERPTUAL LICENSE	5/01/11		125,000			125,000	S/L HY	3	0
47	INTUIT QB	5/28/11		2,294			2,294	S/L HY	3	0
48	TABLEQU DESKTOP LICENSE	6/30/11		1,599			1,599	S/L HY	3	0
49	LICENSE-DESKTOP/WEB CLIEN	6/30/11		9,000			9,000	S/L HY	3	0
TOTAL SOFTWARE				167,653		0	167,653			0
TOTAL DEPRECIATION				1,484,008		0	1,478,835			2,655

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<u>NO.</u>	<u>DESCRIPTION</u>	<u>DATE ACQUIRED</u>	<u>DATE SOLD</u>	<u>COST/ BASIS</u>	<u>BUS. PCT.</u>	<u>CUR 179/ SDA</u>	<u>PRIOR 179/ SDA/ DEPR.</u>	<u>METHOD</u>	<u>LIFE</u>	<u>CURRENT DEPR.</u>
	GRAND TOTAL AMORTIZATION			4,874,462		0	678,105			494,703
	GRAND TOTAL DEPRECIATION			<u>1,484,008</u>		<u>0</u>	<u>1,478,835</u>			<u>2,655</u>

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.	
FORM 1120																	
AMORTIZATION																	
6	2008 DOMAIN NAME	7/01/08		24,707							24,707	17,294	S/L	15		1,647	
7	2010 DOMAIN NAME	4/30/10		5,675							5,675	3,276	S/L	15		378	
13	2013 DOMAIN - RAVEL	10/11/13		65,579							65,579	22,953	S/L	15		4,372	
27	DOMAIN NAME -UNRAVEL	1/23/15		47,500							47,500	12,404	S/L	15		3,167	
31	CAPITALIZED EXPENSE	12/01/16		2,350,479							2,350,479	489,683	S/L	10		235,048	
33	CAPITALIZED EXPENSE	12/01/17		1,073,555							1,073,555	116,302	S/L	10		107,356	
52	DOMAIN NAME-HIPOP.COM	9/01/18		51,590							51,590	5,732	S/L	3		17,197	
53	CAPITALIZED EXPENSE	12/01/18		1,255,377							1,255,377	10,461	S/L	10		125,538	
TOTAL AMORTIZATION				4,874,462		0	0	0	0	0	4,874,462	678,105					494,703
FURNITURE AND FIXTURES																	
32	IKEA	7/28/12		15,957							15,957	15,957	200DB HY	7	.04460	0	
37	FURNITURE & DESK ASSEMBLY	8/01/12		3,230							3,230	3,230	200DB HY	7	.04460	0	
38	FURNITURE,MIRRORS,ORGANIZ	8/31/12		4,076							4,076	4,076	200DB HY	7	.04460	0	
39	RACKS,SHELVES	9/16/15		1,831				1,831			0		200DB HY	7		0	
40	TWO SAMSUNG TVS	9/11/15		4,795				4,795			0		200DB HY	7		0	
41	43' 2 SLIDE GLASS DOOR,RE	9/08/15		2,596				2,596			0		200DB HY	7		0	
TOTAL FURNITURE AND FIXTURE				32,485		0	0	9,222	0	0	23,263	23,263					0
IMPROVEMENTS																	

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
50	INSTALL COAXIAL CABLES	4/01/18		1,259				1,259			0		S/L HY	15		0
51	VOICE/DATA CABLES, LADDER	4/17/18		6,082				6,082			0		S/L HY	15		0
TOTAL IMPROVEMENTS				7,341		0	0	7,341	0	0	0	0				0
MACHINERY AND EQUIPMENT																
1	2009 SERVERS	7/01/09		439,753							439,753	439,753	200DB HY	5		0
2	2010 SERVER	7/01/10		136,661							136,661	136,661	200DB HY	5		0
3	2011 SERVERS	7/01/11		49,384							49,384	49,384	200DB HY	5		0
4	2011 COMPUTERS	7/01/11		44,813							44,813	44,813	200DB HY	5		0
8	2012 SERVERS	5/22/12		17,485							17,485	17,485	200DB HY	5		0
9	2012 COMPUTERS	7/01/12		24,037							24,037	24,037	200DB HY	5		0
10	SERVER SWITCH	8/01/13		28,061							28,061	28,061	200DB HY	5		0
11	MACBOOK PRO	2/11/13		7,765							7,765	7,765	200DB HY	5		0
12	APPLE TABLETS	5/10/13		4,084							4,084	4,084	200DB HY	5		0
14	HP PRO X576	1/28/14		755							755	712	200DB HY	5	.05760	43
15	MACBOOK PRO 15.4/2.3GHZ	1/28/14		2,599							2,599	2,449	200DB HY	5	.05760	150
16	PEN DISPLAY (X2)	4/07/14		3,954							3,954	3,727	200DB HY	5	.05760	227
17	MACBOOK PRO	6/02/14		5,229							5,229	4,927	200DB HY	5	.05760	302
18	MACBOOK AIR	6/16/14		1,327							1,327	1,251	200DB HY	5	.05760	76
19	COMPUTER EQUIPMENTS	8/31/14		1,737							1,737	1,638	200DB HY	5	.05760	99
20	MACBOOK PRO	10/08/14		6,688							6,688	6,302	200DB HY	5	.05760	386
21	IPHONE (X4)	10/23/14		3,040							3,040	2,865	200DB HY	5	.05760	175
22	IPHONE 5S	9/23/14		1,163							1,163	1,096	200DB HY	5	.05760	67
23	MACBOOK PRO RETINA	9/01/14		2,265							2,265	2,135	200DB HY	5	.05760	130
24	IPAD MINI	9/01/14		1,661							1,661	1,565	200DB HY	5	.05760	96
25	COMPUTER	9/10/14		1,080							1,080	1,017	200DB HY	5	.05760	63

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
26	APPLE TABLETS	11/12/14		1,090							1,090	1,028	200DB HY	5	.05760	62
28	MACBOOK X2	1/20/15		4,356				4,356			0		200DB HY	5		0
29	MACBOOK	3/29/15		1,959				1,959			0		200DB HY	5		0
30	2 NOTEBOOK E6540	4/21/15		2,870				2,870			0		200DB HY	5		0
34	2008 SERVER	7/01/08		433,901							433,901	433,901	200DB HY	5		0
35	GAMING LAPTOP INTEL I7	5/27/16		5,163							5,163	2,643	200DB HY	5	.11520	595
36	APPLE COMPUTER 8GB	7/31/16		1,593							1,593	816	200DB HY	5	.11520	184
42	TV SAMSUNG 37"	5/12/08		1,271							1,271	1,271	200DB HY	7		0
43	CATALYST6500,CISCO7600	9/04/08		33,746							33,746	33,746	200DB HY	7		0
44	2010 COMPUTER	7/01/10		7,039							7,039	7,039	200DB HY	5		0
TOTAL MACHINERY AND EQUIPME				1,276,529		0	0	9,185	0	0	1,267,344	1,262,171				2,655
SOFTWARE																
5	2008 SOFTWARE	7/01/08		27,976							27,976	27,976	S/L HY	3		0
45	SOFTWARE--PASW STATISTICS	5/19/09		1,784							1,784	1,784	S/L HY	3		0
46	SOFTWARE-PERPTUAL LICENSE	5/01/11		125,000							125,000	125,000	S/L HY	3		0
47	INTUIT QB	5/28/11		2,294							2,294	2,294	S/L HY	3		0
48	TABLEQU DESKTOP LICENSE	6/30/11		1,599							1,599	1,599	S/L HY	3		0
49	LICENSE-DESKTOP/WEB CLIEN	6/30/11		9,000							9,000	9,000	S/L HY	3		0
TOTAL SOFTWARE				167,653		0	0	0	0	0	167,653	167,653				0
TOTAL DEPRECIATION				1,484,008		0	0	25,748	0	0	1,458,260	1,453,087				2,655
GRAND TOTAL AMORTIZATION				4,874,462		0	0	0	0	0	4,874,462	678,105				494,703

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CLIENT G3714879

GAIA INTERACTIVE INC.

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
GRAND TOTAL DEPRECIATION				1,484,008		0	0	25,748	0	0	1,458,260	1,453,087				2,655

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CLIENT G3714879

GAIA INTERACTIVE INC.

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
FORM 1120																
AMORTIZATION																
6	2008 DOMAIN NAME	7/01/08		24,707							24,707	17,294	S/L	15		1,647
7	2010 DOMAIN NAME	4/30/10		5,675							5,675	3,276	S/L	15		378
13	2013 DOMAIN - RAVEL	10/11/13		65,579							65,579	22,953	S/L	15		4,372
27	DOMAIN NAME -UNRAVEL	1/23/15		47,500							47,500	12,404	S/L	15		3,167
31	CAPITALIZED EXPENSE	12/01/16		2,350,479							2,350,479	489,683	S/L	10		235,048
33	CAPITALIZED EXPENSE	12/01/17		1,073,555							1,073,555	116,302	S/L	10		107,356
52	DOMAIN NAME-HIPOP.COM	9/01/18		51,590							51,590	5,732	S/L	3		17,197
53	CAPITALIZED EXPENSE	12/01/18		1,255,377							1,255,377	10,461	S/L	10		125,538
TOTAL AMORTIZATION				4,874,462		0	0	0	0	0	4,874,462	678,105				494,703
FURNITURE AND FIXTURES																
32	IKEA	7/28/12		15,957							15,957	15,957	200DB HY	7	.04460	0
37	FURNITURE & DESK ASSEMBLY	8/01/12		3,230							3,230	3,230	200DB HY	7	.04460	0
38	FURNITURE,MIRRORS,ORGANIZ	8/31/12		4,076							4,076	4,076	200DB HY	7	.04460	0
39	RACKS,SHELVES	9/16/15		1,831							1,831	549	200DB HY	7	.08930	164
40	TWO SAMSUNG TVS	9/11/15		4,795							4,795	1,438	200DB HY	7	.08930	428
41	43' 2 SLIDE GLASS DOOR,RE	9/08/15		2,596							2,596	778	200DB HY	7	.08930	232
TOTAL FURNITURE AND FIXTURE				32,485		0	0	0	0	0	32,485	26,028				824
IMPROVEMENTS																

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CLIENT G3714879

GAIA INTERACTIVE INC.

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
50	INSTALL COAXIAL CABLES	4/01/18		1,259							1,259	42	S/L HY	15	.06670	84
51	VOICE/DATA CABLES, LADDER	4/17/18		6,082							6,082	203	S/L HY	15	.06670	406
	TOTAL IMPROVEMENTS			7,341		0	0	0	0	0	7,341	245				490
	MACHINERY AND EQUIPMENT															
1	2009 SERVERS	7/01/09		439,753							439,753	439,753	200DB HY	5		0
2	2010 SERVER	7/01/10		136,661							136,661	136,661	200DB HY	5		0
3	2011 SERVERS	7/01/11		49,384							49,384	49,384	200DB HY	5		0
4	2011 COMPUTERS	7/01/11		44,813							44,813	44,813	200DB HY	5		0
8	2012 SERVERS	5/22/12		17,485							17,485	17,485	200DB HY	5		0
9	2012 COMPUTERS	7/01/12		24,037							24,037	24,037	200DB HY	5		0
10	SERVER SWITCH	8/01/13		28,061							28,061	28,061	200DB HY	5		0
11	MACBOOK PRO	2/11/13		7,765							7,765	7,765	200DB HY	5		0
12	APPLE TABLETS	5/10/13		4,084							4,084	4,084	200DB HY	5		0
14	HP PRO X576	1/28/14		755							755	712	200DB HY	5	.05760	43
15	MACBOOK PRO 15.4/2.3GHZ	1/28/14		2,599							2,599	2,449	200DB HY	5	.05760	150
16	PEN DISPLAY (X2)	4/07/14		3,954							3,954	3,727	200DB HY	5	.05760	227
17	MACBOOK PRO	6/02/14		5,229							5,229	4,927	200DB HY	5	.05760	302
18	MACBOOK AIR	6/16/14		1,327							1,327	1,251	200DB HY	5	.05760	76
19	COMPUTER EQUIPMENTS	8/31/14		1,737							1,737	1,638	200DB HY	5	.05760	99
20	MACBOOK PRO	10/08/14		6,688							6,688	6,302	200DB HY	5	.05760	386
21	IPHONE (X4)	10/23/14		3,040							3,040	2,865	200DB HY	5	.05760	175
22	IPHONE 5S	9/23/14		1,163							1,163	1,096	200DB HY	5	.05760	67
23	MACBOOK PRO RETINA	9/01/14		2,265							2,265	2,135	200DB HY	5	.05760	130
24	IPAD MINI	9/01/14		1,661							1,661	1,565	200DB HY	5	.05760	96
25	COMPUTER	9/10/14		1,080							1,080	1,017	200DB HY	5	.05760	63

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GAIA INTERACTIVE INC.

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
26	APPLE TABLETS	11/12/14		1,090							1,090	1,028	200DB HY	5	.05760	62
28	MACBOOK X2	1/20/15		4,356							4,356	4,329	200DB HY	5	.11520	27
29	MACBOOK	3/29/15		1,959							1,959	1,817	200DB HY	5	.11520	142
30	2 NOTEBOOK E6540	4/21/15		2,870							2,870	2,565	200DB HY	5	.11520	305
34	2008 SERVER	7/01/08		433,901							433,901	433,901	200DB HY	5		0
35	GAMING LAPTOP INTEL I7	5/27/16		5,163							5,163	2,643	200DB HY	5	.11520	595
36	APPLE COMPUTER 8GB	7/31/16		1,593							1,593	816	200DB HY	5	.11520	184
42	TV SAMSUNG 37"	5/12/08		1,271							1,271	1,271	200DB HY	7		0
43	CATALYST6500,CISCO7600	9/04/08		33,746							33,746	33,746	200DB HY	7		0
44	2010 COMPUTER	7/01/10		7,039							7,039	7,039	200DB HY	5		0
TOTAL MACHINERY AND EQUIPME				1,276,529		0	0	0	0	0	1,276,529	1,270,882				3,129
SOFTWARE																
5	2008 SOFTWARE	7/01/08		27,976							27,976	27,976	S/L HY	3		0
45	SOFTWARE--PASW STATISTICS	5/19/09		1,784							1,784	1,784	S/L HY	3		0
46	SOFTWARE-PERPTUAL LICENSE	5/01/11		125,000							125,000	125,000	S/L HY	3		0
47	INTUIT QB	5/28/11		2,294							2,294	2,294	S/L HY	3		0
48	TABLEQU DESKTOP LICENSE	6/30/11		1,599							1,599	1,599	S/L HY	3		0
49	LICENSE-DESKTOP/WEB CLIEN	6/30/11		9,000							9,000	9,000	S/L HY	3		0
TOTAL SOFTWARE				167,653		0	0	0	0	0	167,653	167,653				0
TOTAL DEPRECIATION				1,484,008		0	0	0	0	0	1,484,008	1,464,808				4,443
GRAND TOTAL AMORTIZATION				4,874,462		0	0	0	0	0	4,874,462	678,105				494,703

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GAIA INTERACTIVE INC.



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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
GRAND TOTAL DEPRECIATION				1,484,008		0	0	0	0	0	1,484,008	1,464,808				4,443

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GAIA INTERACTIVE INC.

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.	
FORM 1120																	
AMORTIZATION																	
6	2008 DOMAIN NAME	7/01/08		24,707							24,707	18,941	S/L	15		1,647	
7	2010 DOMAIN NAME	4/30/10		5,675							5,675	3,654	S/L	15		378	
13	2013 DOMAIN - RAVEL	10/11/13		65,579							65,579	27,325	S/L	15		4,372	
27	DOMAIN NAME -UNRAVEL	1/23/15		47,500							47,500	15,571	S/L	15		3,167	
31	CAPITALIZED EXPENSE	12/01/16		2,350,479							2,350,479	724,731	S/L	10		235,048	
33	CAPITALIZED EXPENSE	12/01/17		1,073,555							1,073,555	223,658	S/L	10		107,356	
52	DOMAIN NAME-HIPOP.COM	9/01/18		51,590							51,590	22,929	S/L	3		17,197	
53	CAPITALIZED EXPENSE	12/01/18		1,255,377							1,255,377	135,999	S/L	10		125,538	
TOTAL AMORTIZATION				4,874,462		0	0	0	0	0	4,874,462	1,172,808					494,703
FURNITURE AND FIXTURES																	
32	IKEA	7/28/12		15,957							15,957	15,957	200DB HY	7		0	
37	FURNITURE & DESK ASSEMBLY	8/01/12		3,230							3,230	3,230	200DB HY	7		0	
38	FURNITURE,MIRRORS,ORGANIZ	8/31/12		4,076							4,076	4,076	200DB HY	7		0	
39	RACKS,SHELVES	9/16/15		1,831				1,831			0		200DB HY	7		0	
40	TWO SAMSUNG TVS	9/11/15		4,795				4,795			0		200DB HY	7		0	
41	43' 2 SLIDE GLASS DOOR,RE	9/08/15		2,596				2,596			0		200DB HY	7		0	
TOTAL FURNITURE AND FIXTURE				32,485		0	0	9,222	0	0	23,263	23,263					0
IMPROVEMENTS																	

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
50	INSTALL COAXIAL CABLES	4/01/18		1,259				1,259			0		S/L HY	15		0
51	VOICE/DATA CABLES, LADDER	4/17/18		6,082				6,082			0		S/L HY	15		0
TOTAL IMPROVEMENTS				7,341		0	0	7,341	0	0	0	0				0
MACHINERY AND EQUIPMENT																
1	2009 SERVERS	7/01/09		439,753							439,753	439,753	200DB HY	5		0
2	2010 SERVER	7/01/10		136,661							136,661	136,661	200DB HY	5		0
3	2011 SERVERS	7/01/11		49,384							49,384	49,384	200DB HY	5		0
4	2011 COMPUTERS	7/01/11		44,813							44,813	44,813	200DB HY	5		0
8	2012 SERVERS	5/22/12		17,485							17,485	17,485	200DB HY	5		0
9	2012 COMPUTERS	7/01/12		24,037							24,037	24,037	200DB HY	5		0
10	SERVER SWITCH	8/01/13		28,061							28,061	28,061	200DB HY	5		0
11	MACBOOK PRO	2/11/13		7,765							7,765	7,765	200DB HY	5		0
12	APPLE TABLETS	5/10/13		4,084							4,084	4,084	200DB HY	5		0
14	HP PRO X576	1/28/14		755							755	755	200DB HY	5		0
15	MACBOOK PRO 15.4/2.3GHZ	1/28/14		2,599							2,599	2,599	200DB HY	5		0
16	PEN DISPLAY (X2)	4/07/14		3,954							3,954	3,954	200DB HY	5		0
17	MACBOOK PRO	6/02/14		5,229							5,229	5,229	200DB HY	5		0
18	MACBOOK AIR	6/16/14		1,327							1,327	1,327	200DB HY	5		0
19	COMPUTER EQUIPMENTS	8/31/14		1,737							1,737	1,737	200DB HY	5		0
20	MACBOOK PRO	10/08/14		6,688							6,688	6,688	200DB HY	5		0
21	IPHONE (X4)	10/23/14		3,040							3,040	3,040	200DB HY	5		0
22	IPHONE 5S	9/23/14		1,163							1,163	1,163	200DB HY	5		0
23	MACBOOK PRO RETINA	9/01/14		2,265							2,265	2,265	200DB HY	5		0
24	IPAD MINI	9/01/14		1,661							1,661	1,661	200DB HY	5		0
25	COMPUTER	9/10/14		1,080							1,080	1,080	200DB HY	5		0

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
26	APPLE TABLETS	11/12/14		1,090							1,090	1,090	200DB HY	5		0
28	MACBOOK X2	1/20/15		4,356				4,356			0		200DB HY	5		0
29	MACBOOK	3/29/15		1,959				1,959			0		200DB HY	5		0
30	2 NOTEBOOK E6540	4/21/15		2,870				2,870			0		200DB HY	5		0
34	2008 SERVER	7/01/08		433,901							433,901	433,901	200DB HY	5		0
35	GAMING LAPTOP INTEL I7	5/27/16		5,163							5,163	3,238	200DB HY	5	.11520	595
36	APPLE COMPUTER 8GB	7/31/16		1,593							1,593	1,000	200DB HY	5	.11520	184
42	TV SAMSUNG 37"	5/12/08		1,271							1,271	1,271	200DB HY	7		0
43	CATALYST6500,CISCO7600	9/04/08		33,746							33,746	33,746	200DB HY	7		0
44	2010 COMPUTER	7/01/10		7,039							7,039	7,039	200DB HY	5		0
TOTAL MACHINERY AND EQUIPME				1,276,529		0	0	9,185	0	0	1,267,344	1,264,826				779
SOFTWARE																
5	2008 SOFTWARE	7/01/08		27,976							27,976	27,976	S/L HY	3		0
45	SOFTWARE--PASW STATISTICS	5/19/09		1,784							1,784	1,784	S/L HY	3		0
46	SOFTWARE-PERPTUAL LICENSE	5/01/11		125,000							125,000	125,000	S/L HY	3		0
47	INTUIT QB	5/28/11		2,294							2,294	2,294	S/L HY	3		0
48	TABLEQU DESKTOP LICENSE	6/30/11		1,599							1,599	1,599	S/L HY	3		0
49	LICENSE-DESKTOP/WEB CLIEN	6/30/11		9,000							9,000	9,000	S/L HY	3		0
TOTAL SOFTWARE				167,653		0	0	0	0	0	167,653	167,653				0
TOTAL DEPRECIATION				<u>1,484,008</u>		<u>0</u>	<u>0</u>	<u>25,748</u>	<u>0</u>	<u>0</u>	<u>1,458,260</u>	<u>1,455,742</u>				<u>779</u>
GRAND TOTAL AMORTIZATION				4,874,462		0	0	0	0	0	4,874,462	1,172,808				494,703

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CLIENT G3714879

GAIA INTERACTIVE INC.



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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
GRAND TOTAL DEPRECIATION				1,484,008		0	0	25,748	0	0	1,458,260	1,455,742				779

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
FORM 1120																
AMORTIZATION																
6	2008 DOMAIN NAME	7/01/08		24,707							24,707	18,941	S/L	15		1,647
7	2010 DOMAIN NAME	4/30/10		5,675							5,675	3,654	S/L	15		378
13	2013 DOMAIN - RAVEL	10/11/13		65,579							65,579	27,325	S/L	15		4,372
27	DOMAIN NAME -UNRAVEL	1/23/15		47,500							47,500	15,571	S/L	15		3,167
31	CAPITALIZED EXPENSE	12/01/16		2,350,479							2,350,479	724,731	S/L	10		235,048
33	CAPITALIZED EXPENSE	12/01/17		1,073,555							1,073,555	223,658	S/L	10		107,356
52	DOMAIN NAME-HIPOP.COM	9/01/18		51,590							51,590	22,929	S/L	3		17,197
53	CAPITALIZED EXPENSE	12/01/18		1,255,377							1,255,377	135,999	S/L	10		125,538
TOTAL AMORTIZATION				4,874,462		0	0	0	0	0	4,874,462	1,172,808				494,703
FURNITURE AND FIXTURES																
32	IKEA	7/28/12		15,957							15,957	15,957	200DB HY	7		0
37	FURNITURE & DESK ASSEMBLY	8/01/12		3,230							3,230	3,230	200DB HY	7		0
38	FURNITURE,MIRRORS,ORGANIZ	8/31/12		4,076							4,076	4,076	200DB HY	7		0
39	RACKS,SHELVES	9/16/15		1,831							1,831	713	200DB HY	7	.08920	163
40	TWO SAMSUNG TVS	9/11/15		4,795							4,795	1,866	200DB HY	7	.08920	428
41	43' 2 SLIDE GLASS DOOR,RE	9/08/15		2,596							2,596	1,010	200DB HY	7	.08920	232
TOTAL FURNITURE AND FIXTURE				32,485		0	0	0	0	0	32,485	26,852				823
IMPROVEMENTS																

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
50	INSTALL COAXIAL CABLES	4/01/18		1,259							1,259	126	S/L HY	15	.06670	84
51	VOICE/DATA CABLES, LADDER	4/17/18		6,082							6,082	609	S/L HY	15	.06670	406
	TOTAL IMPROVEMENTS			7,341		0	0	0	0	0	7,341	735				490
	MACHINERY AND EQUIPMENT															
1	2009 SERVERS	7/01/09		439,753							439,753	439,753	200DB HY	5		0
2	2010 SERVER	7/01/10		136,661							136,661	136,661	200DB HY	5		0
3	2011 SERVERS	7/01/11		49,384							49,384	49,384	200DB HY	5		0
4	2011 COMPUTERS	7/01/11		44,813							44,813	44,813	200DB HY	5		0
8	2012 SERVERS	5/22/12		17,485							17,485	17,485	200DB HY	5		0
9	2012 COMPUTERS	7/01/12		24,037							24,037	24,037	200DB HY	5		0
10	SERVER SWITCH	8/01/13		28,061							28,061	28,061	200DB HY	5		0
11	MACBOOK PRO	2/11/13		7,765							7,765	7,765	200DB HY	5		0
12	APPLE TABLETS	5/10/13		4,084							4,084	4,084	200DB HY	5		0
14	HP PRO X576	1/28/14		755							755	755	200DB HY	5		0
15	MACBOOK PRO 15.4/2.3GHZ	1/28/14		2,599							2,599	2,599	200DB HY	5		0
16	PEN DISPLAY (X2)	4/07/14		3,954							3,954	3,954	200DB HY	5		0
17	MACBOOK PRO	6/02/14		5,229							5,229	5,229	200DB HY	5		0
18	MACBOOK AIR	6/16/14		1,327							1,327	1,327	200DB HY	5		0
19	COMPUTER EQUIPMENTS	8/31/14		1,737							1,737	1,737	200DB HY	5		0
20	MACBOOK PRO	10/08/14		6,688							6,688	6,688	200DB HY	5		0
21	IPHONE (X4)	10/23/14		3,040							3,040	3,040	200DB HY	5		0
22	IPHONE 5S	9/23/14		1,163							1,163	1,163	200DB HY	5		0
23	MACBOOK PRO RETINA	9/01/14		2,265							2,265	2,265	200DB HY	5		0
24	IPAD MINI	9/01/14		1,661							1,661	1,661	200DB HY	5		0
25	COMPUTER	9/10/14		1,080							1,080	1,080	200DB HY	5		0

12/31/20**2020 BOOK DEPRECIATION SCHEDULE****PAGE 3****CLIENT G3714879****GAIA INTERACTIVE INC.**

7/24/20

02:49PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
26	APPLE TABLETS	11/12/14		1,090							1,090	1,090	200DB HY	5		0
28	MACBOOK X2	1/20/15		4,356							4,356	4,356	200DB HY	5	.05760	0
29	MACBOOK	3/29/15		1,959							1,959	1,959	200DB HY	5	.05760	0
30	2 NOTEBOOK E6540	4/21/15		2,870							2,870	2,870	200DB HY	5	.05760	0
34	2008 SERVER	7/01/08		433,901							433,901	433,901	200DB HY	5		0
35	GAMING LAPTOP INTEL I7	5/27/16		5,163							5,163	3,238	200DB HY	5	.11520	595
36	APPLE COMPUTER 8GB	7/31/16		1,593							1,593	1,000	200DB HY	5	.11520	184
42	TV SAMSUNG 37"	5/12/08		1,271							1,271	1,271	200DB HY	7		0
43	CATALYST6500,CISCO7600	9/04/08		33,746							33,746	33,746	200DB HY	7		0
44	2010 COMPUTER	7/01/10		7,039							7,039	7,039	200DB HY	5		0
TOTAL MACHINERY AND EQUIPME				1,276,529		0	0	0	0	0	1,276,529	1,274,011				779
SOFTWARE																
5	2008 SOFTWARE	7/01/08		27,976							27,976	27,976	S/L HY	3		0
45	SOFTWARE--PASW STATISTICS	5/19/09		1,784							1,784	1,784	S/L HY	3		0
46	SOFTWARE-PERPTUAL LICENSE	5/01/11		125,000							125,000	125,000	S/L HY	3		0
47	INTUIT QB	5/28/11		2,294							2,294	2,294	S/L HY	3		0
48	TABLEQU DESKTOP LICENSE	6/30/11		1,599							1,599	1,599	S/L HY	3		0
49	LICENSE-DESKTOP/WEB CLIEN	6/30/11		9,000							9,000	9,000	S/L HY	3		0
TOTAL SOFTWARE				167,653		0	0	0	0	0	167,653	167,653				0
TOTAL DEPRECIATION				<u>1,484,008</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,484,008</u>	<u>1,469,251</u>				<u>2,092</u>
GRAND TOTAL AMORTIZATION				4,874,462		0	0	0	0	0	4,874,462	1,172,808				494,703

12/31/20

2020 BOOK DEPRECIATION SCHEDULE

PAGE 4

CLIENT G3714879

GAIA INTERACTIVE INC.

7/24/20 02:50PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
GRAND TOTAL DEPRECIATION				1,484,008		0	0	0	0	0	1,484,008	1,469,251				2,092

TAXABLE YEAR

2019**California Corporation
Franchise or Income Tax Return**

FORM

100

RP

GAIA 000000000000 19
 TYB 01-01-2019 TYE 12-31-2019
 GAIA INTERACTIVE INC

2445 AUGUSTINE DRIVE 150
 SANTA CLARA CA 95054

Schedule Q Questions (continued on Page 2)

- A FINAL RETURN?** • ☐ Dissolved ☐ Surrendered (withdrawn) ☐ Merged/Reorganized ☐ IRC Section 338 sale ☐ QSub election
 Enter date (mm/dd/yyyy) •
- B 1** Is income included in a combined report of a unitary group? • ☐ Yes ☒ No
 If "Yes," indicate: ☐ Wholly within CA (R&TC 25101.15)
☐ Within and outside of CA
- 2** Is there a change in the members listed in Schedule R-7 from the prior year? • ☐ Yes ☐ No
- 3** Enter the number of members (including parent or key corporation) listed in the Schedule R-7, Part I, Section A, subject to income or franchise tax •
- 4** Is form FTB 3544 attached to the return? • ☐ Yes ☒ No
- C 1** During this taxable year, did another person or legal entity acquire control or majority ownership (more than a 50% interest) of this corporation or any of its subsidiaries that owned California real property (i.e., land, buildings), leased such property for a term of 35 years or more, or leased such property from a government agency for any term? • ☐ Yes ☒ No
- 2** During this taxable year, did this corporation or any of its subsidiaries acquire control or majority ownership (more than a 50% interest) in another legal entity that owned California real property (i.e., land, buildings), leased such property for a term of 35 years or more, or leased such property from a government agency for any term? • ☐ Yes ☒ No
- 3** During this taxable year, has more than 50% of the voting stock of this corporation cumulatively transferred in one or more transactions after an interest in California real property (i.e., land, buildings) was transferred to it that was excluded from property tax reassessment under R&TC Section 62(a)(2) and it was not reported on a previous year's tax return? • ☐ Yes ☒ No
- (Yes requires filing of statement, penalties may apply – see instructions.)**

S T A T E A D J U S T M E N T S	1	Net income (loss) before state adjustments. See instructions.	•	1	489,680.
	2	Amount deducted for foreign or domestic tax based on income or profits from Schedule A	•	2	
	3	Amount deducted for tax under the provisions of the Corporation Tax Law from Schedule A	•	3	
	4	Interest on government obligations	•	4	
	5	Net California capital gain from Page 6, Schedule D, line 11	•	5	
	6	Depreciation and amortization in excess of amount allowed under California law. Attach form FTB 3885	•	6	35.
	7	Net income from corporations not included in federal consolidated return. See instructions	•	7	
	8	Other additions. Attach schedule(s)	•	8	
	9	Total. Add line 1 through line 8.	•	9	489,715.

GAIA INTERACTIVE INC.

ADJUSTMENTS STATE	10	Intercompany dividend elimination. Attach Schedule H (100).....	10		
	11	Dividends received deduction. Attach Schedule H (100).....	11		
	12	Additional depreciation allowed under CA law. Attach form FTB 3885.....	12		
	13	Capital gain from federal Form 1120, line 8.....	13		
	14	Charitable Contributions.....	14	3,477.	
	15	Other deductions. Attach schedule(s).....	15		
	16	Total. Add line 10 through line 15.....	16	3,477.	
INCOME	17	Net income (loss) after state adjustments. Subtract line 16 from Page 1, line 9.....	17	486,238.	
	18	Net income (loss) for state purposes. Complete Schedule R if apportioning or allocating income. See instructions.....	18	486,238.	
	19	Net operating loss (NOL) deduction. See instructions.....	19	486,238.	
	20	EZ, LARZ, TTA, or LAMBRA NOL carryover deduction. See instructions.....	20		
	21	Disaster loss deduction. See instructions.....	21		
TAXES	22	Net income for tax purposes. Combine line 19 through line 21. Then, subtract from line 18.....	22	0.	
	23	Tax. <u>8.84 %</u> x line 22 (at least minimum franchise tax, if applicable). See instructions.....	23	800.	
	24	Credit name <u>PRIOR YR AMT</u> code <u>188</u> amount.....	24	0.	
	25	Credit name..... code..... amount.....	25		
	26	To claim more than two credits, see instructions.....	26		
	27	Add line 24 through line 26.....	27	0.	
	28	Balance. Subtract line 27 from line 23 (at least minimum franchise tax, if applicable).....	28	800.	
PAYMENTS	29	Alternative minimum tax. Attach Schedule P (100). See instructions.....	29		
	30	Total tax. Add line 28 and line 29.....	30	800.	
	31	Overpayment from prior year allowed as a credit.....	31		
	32	2019 Estimated tax payments. See instructions.....	32		
AMOUNT DUE	33	2019 Withholding (Form 592-B and/or 593). See instructions.....	33		
	34	Amount paid with extension of time to file tax return.....	34		
	35	Total payments. Add line 31 through line 34.....	35		
	36	Use tax. This is not a total line. See instructions.....	36		
	37	Payments balance. If line 35 is more than line 36, subtract line 36 from line 35.....	37		
	38	Use tax balance. If line 36 is more than line 35, subtract line 35 from line 36.....	38		
	39	Franchise or income tax due. If line 30 is more than line 37, subtract line 37 from line 30.....	39	800.	
	40	Overpayment. If line 37 is more than line 30, subtract line 30 from line 37.....	40		
	41	Amount of line 40 to be credited to 2020 estimated tax.....	41		
	42	Refund. Subtract line 41 from line 40..... See instructions to have the refund directly deposited.	42		
<input type="checkbox"/> Checking <input type="checkbox"/> Savings					
42a ● Routing number 42b ● Type 42c ● Account number					
43a Penalties and interest..... b ● <input type="checkbox"/> Check if estimate penalty computed using Exception B or C on form FTB 5806. See instructions.		43a			
44 Total amount due. Add line 38, line 39, line 41, and line 43a. Then, subtract line 40 from the result.....		44 800.			

Schedule Q Questions (continued from Page 1)

- D If the corporation filed on a water's-edge basis pursuant to R&TC Sections 25110 and 25113 in previous years, enter the date the water's-edge election ended. (mm/dd/yyyy) ●
- E Was the corporation's income included in a consolidated federal return? ● ☐ Yes ☒ No
- F Principal business activity code. (Do not leave blank): ● 511210
- Business activity INTERNET GAMING
- Product or service GAMING SOFTWARE

Schedule Q Questions (continued on Page 3)

GAIA INTERACTIVE INC.

G Date incorporated (mm/dd/yyyy): 2/09/2004 Where: • State CA Country _____

H Date business began in California or date income was first derived from California sources: (mm/dd/yyyy) • 4/23/2004

I First return? • ☐ Yes ☒ No If "Yes" and this corporation is a successor to a previously existing business, check the appropriate box.

• (1) ☐ Sole proprietorship (2) ☐ Partnership (3) ☐ Joint venture (4) ☐ Corporation (5) ☐ Other
(Attach statement showing name, address, and FEIN/SSN/ITIN of previous business.)

J "Doing business as" name. See instructions: . . .
• _____

K At any time during the taxable year, was more than 50% of the voting stock:

1 Of the corporation owned by any single interest? • ☐ Yes ☒ No

2 Of another corporation owned by this corporation? • ☐ Yes ☒ No

3 Of this and one or more other corporations owned or controlled, directly or indirectly, by the same interests? • ☐ Yes ☒ No
If 1 or 3 is "Yes," enter the country of the ultimate parent
• _____

If 1, 2, or 3 is "Yes," furnish a statement of ownership indicating pertinent names, addresses, and percentages of stock owned. If the owner(s) is an individual, provide the SSN/ITIN and see FTB 1131, for more information.

L Has the corporation included a reportable transaction or listed transaction within this return? (See instructions for definitions) • ☐ Yes ☒ No
If "Yes," complete and attach federal Form 8886 for each transaction.

M Is this corporation apportioning or allocating income to California using Schedule R? • ☐ Yes ☒ No

N How many affiliates in the combined report are claiming immunity from taxation in California under Public Law 86-272? • _____

O Corporation headquarters are: . . . • (1) ☒ Within California (2) ☐ Outside of California, within the U.S. (3) ☐ Outside of the U.S.

P Location of principal accounting records 2550 N. FIRST STREET, #250 SAN JOSE, CA 95131

Q Accounting method: • (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other

R Does this corporation or any of its subsidiaries have a Deferred Intercompany Stock Account (DISA)? • ☐ Yes ☒ No
If "Yes," enter the total balance of all DISAs • \$ _____

S Is this corporation or any of its subsidiaries a RIC? • ☐ Yes ☒ No

T Is this corporation treated as a REMIC for California purposes? • ☐ Yes ☒ No

U Is this corporation a REIT for California purposes? • ☐ Yes ☒ No

V Is this corporation an LLC or limited partnership electing to be taxed as a corporation for federal purposes? • ☐ Yes ☒ No
If "Yes," enter the effective date of the election (mm/dd/yyyy): _____

W Is this corporation to be treated as a credit union? • ☐ Yes ☒ No

X Is the corporation under audit by the IRS or has it been audited by the IRS in a prior year? • ☐ Yes ☒ No

Y Have all required information returns (e.g. federal Forms 1099, 5471, 5472, 8300, 8865, etc.) been filed with the Franchise Tax Board? ☒ N/A ☐ Yes ☐ No



Z Does the taxpayer (or any corporation of the taxpayer's combined group, if applicable) own 80% or more of the stock of an insurance company? • ☐ Yes ☒ No

AA Did the corporation file the federal Schedule UTP (Form 1120)? • ☐ Yes ☒ No

BB Does any member of the combined report own an SMLLC or generate/claim credits that are attributable to an SMLLC? • ☐ Yes ☒ No

CC 1 Did this corporation, or any corporation in a combined reporting group, receive any qualified health care service plan income that is excluded from gross income for state purposes (R&TC Section 24330)? • ☐ Yes ☒ No

2 Is this corporation's, or any corporation in a combined reporting group's, only source of income qualified health care service plan income that is excluded from gross income under R&TC Section 24330 for the taxable year? • ☐ Yes ☒ No

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			• Telephone (650) 546-5755
	Signature of officer 	Title CEO	Date	
Paid Preparer's Use Only	Officer's email address (optional)			• PTIN P00963349
	Preparer's signature 	Date	Check if self-employed <input type="checkbox"/>	• Firm's FEIN 77-0473191
	Firm's name (or yours, if self-employed) and address PAI ACCOUNTANCY LLP 1413 GRANT ROAD MOUNTAIN VIEW, CA 94040			• Telephone 6509658188
	May the FTB discuss this return with the preparer shown above? See instructions			• <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Schedule A Taxes Deducted. Use additional sheet(s) if necessary.

Schedule F **Computation of Net Income.** See instructions.

INCOME

DEDUCTIONS

1	LIFO recapture due to S corporation election, IRC Sec. 1363(d) deferral: \$	1
2	Interest computed under the look-back method for completed long-term contracts (Attach form FTB 3834)	2
3	Interest on tax attributable to installment: a Sales of certain timeshares and residential lots	3a
	b Method for nondealer installment obligations	3b
4	IRC Section 197(f)(9)(B)(ii) election	4
5	Credit recapture name:	5
6	Combine line 1 through line 5, revise Page 2, line 39 or line 40, whichever applies, by this amount. Write "Schedule J" to the left of line 39 or line 40.	6

GAIA INTERACTIVE INC.

Schedule V Cost of Goods Sold

1	Inventory at beginning of year.....	<input checked="" type="radio"/>	1	
2	Purchases.....	<input checked="" type="radio"/>	2	
3	Cost of labor.....	<input type="radio"/>	3	
4a	Additional IRC Section 263A costs. Attach schedule.....	<input type="radio"/>	4a	
b	Other costs. Attach schedule.....	<input checked="" type="radio"/>	4b	262,044.
5	Total. Add line 1 through line 4b.....		5	262,044.
6	Inventory at end of year.....	<input checked="" type="radio"/>	6	
7	Cost of goods sold. Subtract line 6 from line 5. Enter here and on Page 4, Schedule F, line 2.....		7	262,044.

Method of inventory valuation ▶

Was there any change in determining quantities, costs of valuations between opening and closing inventory?..... ☐ Yes ☒ No
If "Yes," attach an explanation.

Enter California seller's permit number, if any. ▶

Check if the LIFO inventory method was adopted this taxable year for any goods. If checked, attach federal Form 970. ☐

If the LIFO inventory method was used for this taxable year, enter the amount of closing inventory under LIFO.

Do the rules of IRC Section 263A (with respect to property produced or acquired for resale) apply to the corporation? ☐ Yes ☒ No**The corporation may not be required to complete Schedules L, M-1, and M-2. See Schedule M-1 instructions for reporting requirements.****Schedule L Balance Sheet**

		Beginning of taxable year		End of taxable year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash.....	<input checked="" type="radio"/>	-57,645.	<input type="radio"/>	-26,281.
2a	Trade notes and accounts receivable.....		226,545.	<input type="radio"/>	225,593.
b	Less allowance for bad debts.....	<input checked="" type="radio"/>	226,545.	<input type="radio"/>	225,593.
3	Inventories.....	<input checked="" type="radio"/>		<input type="radio"/>	
4	Federal and state government obligations.....	<input checked="" type="radio"/>		<input type="radio"/>	
5	Other current assets. Attach schedule(s).....	SEE STM 5	5,994,111.		6,015,009.
6	Loans to stockholders/officers. Attach schedule.....	<input checked="" type="radio"/>		<input type="radio"/>	
7	Mortgage and real estate loans.....	<input checked="" type="radio"/>		<input type="radio"/>	
8	Other investments. Attach schedule(s).....	<input checked="" type="radio"/>		<input type="radio"/>	
9a	Buildings and other fixed depreciable assets.....		1,484,008.	<input type="radio"/>	1,484,008.
b	Less accumulated depreciation.....		1,475,661.	<input checked="" type="radio"/>	1,479,881.
10a	Depletable assets.....				
b	Less accumulated depletion.....	<input checked="" type="radio"/>			
11	Land (net of any amortization).....	<input checked="" type="radio"/>		<input type="radio"/>	
12a	Intangible assets (amortizable only).....	<input checked="" type="radio"/>	4,875,464.	<input type="radio"/>	4,860,464.
b	Less accumulated amortization.....	<input checked="" type="radio"/>	85,085.	<input checked="" type="radio"/>	98,191.
13	Other assets. Attach schedule(s).....	SEE STM 6	33,327.	<input type="radio"/>	
14	Total assets.....	<input checked="" type="radio"/>	10,995,064.	<input type="radio"/>	10,980,721.
Liabilities and Stockholders' Equity					
15	Accounts payable.....	<input checked="" type="radio"/>	375,874.	<input type="radio"/>	628,003.
16	Mortgages, notes, bonds payable in less than 1 year.....	<input checked="" type="radio"/>	500,360.	<input type="radio"/>	131,763.
17	Other current liabilities. Attach schedule(s).....	SEE STM 7	1,857,564.	<input type="radio"/>	1,172,061.
18	Loans from stockholders. Attach schedule(s).....	<input checked="" type="radio"/>		<input type="radio"/>	
19	Mortgages, notes, bonds payable in 1 year or more.....	<input checked="" type="radio"/>	2,416,903.	<input type="radio"/>	2,221,851.
20	Other liabilities. Attach schedule(s).....	SEE STM 8	53,761.	<input type="radio"/>	70,293.
21	Capital stock: a Preferred stock.....	<input checked="" type="radio"/>	36,734,135.	<input type="radio"/>	36,734,135.
b	Common stock.....	<input checked="" type="radio"/>	4,578.	<input type="radio"/>	4,578.
22	Paid-in or capital surplus. Attach reconciliation.....	<input checked="" type="radio"/>	4,074,506.	<input type="radio"/>	4,074,506.
23	Retained earnings — Appropriated. Attach schedule.....				
24	Retained earnings — Unappropriated.....		-35,022,617.		-34,056,469.
25	Adjustments to shareholders' equity. Att sch.				
26	Less cost of treasury stock.....				
27	Total liabilities and stockholders' equity.....		10,995,064.		10,980,721.

GAIA INTERACTIVE INC.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return.

If the corporation completed federal Schedule M-3 (Form 1120/1120-F), see instructions.

1	Net income per books.	●	966,148.	7	Income recorded on books this year not included in this return (itemize)	
2	Federal income tax	●		a	Tax-exempt interest \$	
3	Excess of capital losses over capital gains	●		b	Other	\$
4	Taxable income not recorded on books this year (itemize)	●		c	Total. Add line 7a and line 7b	●
5	Expenses recorded on books this year not deducted in this return (itemize)			8	Deductions in this return not charged against book income this year (itemize)	
a	Depreciation	\$	4,220.	a	Depreciation	\$ 2,655.
b	State taxes	\$		b	State tax refunds ..	\$
c	Travel and entertainment	\$	87.	c	Other	STMT 10 \$ 494,703.
d	Other	\$	16,583.	d	Total. Add line 8a through line 8c	● 497,358.
e	Total. Add line 5a through line 5d	●	20,890.	9	Total. Add line 7c and line 8d	⊙ 497,358.
6	Total. Add line 1 through line 5e		987,038.	10	Net income per return. Subtract line 9 from line 6	489,680.

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Side 5, Schedule L, line 24)

1	Balance at beginning of year	●	-35022617.	5	Distributions:	a	Cash	●	
2	Net income per books	●	966,148.			b	Stock	●	
3	Other increases (itemize)					c	Property	●	
				6	Other decreases (itemize)			●	
				7	Total. Add line 5 and line 6				
4	Total. Add line 1 through line 3		-34056469.	8	Balance at end of year. Subtract line 7 from line 4				-34056469.

Schedule D California Capital Gains and Losses**Part I Short-Term Capital Gains and Losses — Assets Held One Year or Less.** Use additional sheet(s) if necessary.

(a) Kind of property and description (Example, 100 shares of Z Co.)	(b) Date acquired (mm/dd/yyyy)	(c) Date sold (mm/dd/yyyy)	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain (loss) (d) less (e)
1					
2	Short-term capital gain from installment sales from form FTB 3805E, line 26 or line 37				⊙ 2
3	Unused capital loss carryover from 2018				⊙ 3 2,000,000.
4	Net short-term capital gain (loss). Combine line 1 through line 3				● 4 -2,000,000.

Part II Long-Term Capital Gains and Losses — Assets Held More Than One Year. Use additional sheet(s) if necessary.

5					
6	Enter gain from Schedule D-1, line 9 and/or any capital gain distributions				⊙ 6
7	Long-term capital gain from installment sales from form FTB 3805E, line 26 or line 37				⊙ 7
8	Net long-term capital gain (loss). Combine line 5 through line 7				● 8
9	Enter excess of net short-term capital gain (line 4) over net long-term capital loss (line 8)				9
10	Net capital gain. Enter excess of net long-term capital gain (line 8) over net short-term capital loss (line 4)				10
11	Total lines 9 and 10. Enter here and on Form 100, Page 1, line 5. If losses exceed gains, carry forward losses to 2020				11 0.

TAXABLE YEAR

2019**Alternative Minimum Tax and
Credit Limitations – Corporations**

CALIFORNIA SCHEDULE

P (100)

Attach to Form 100 or Form 109.

Corporation name

California corporation number

GAIA INTERACTIVE INC.**Part I Tentative Minimum Tax (TMT) and Alternative Minimum Tax (AMT) Computation**

- 1** Net income (loss) after state adjustments. Enter the amount from Form 100, line 17; Schedule R, line 1c; or Form 109, the lesser of line 1 or line 2. See instructions. ☒ **1** 486,238.
- 2 Adjustments.** See instructions.
- a** Depreciation of tangible property placed in service after 1986. ☒ **2a** -3,134.
- b** Amortization of certified pollution control facilities placed in service after 1986. ☒ **2b** _____
- c** Amortization of mining exploration and development costs incurred after 1987. ☒ **2c** _____
- d** Basis adjustments in determining gain or loss from sale or exchange of property. ☒ **2d** _____
- e** Long-term contracts entered into after February 28, 1986. ☒ **2e** _____
- f** Installment sales of certain property. ☒ **2f** _____
- g** Tax shelter farm activities (personal service corporations only). ☒ **2g** _____
- h** Passive activities (closely held corporations and personal service corporations only). ☒ **2h** _____
- i** Certain loss limitations. ☒ **2i** _____
- j** Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (541), line 12a. ☒ **2j** _____
- k** Merchant marine capital construction funds. ☒ **2k** _____
- l** Combine line 2a through line 2k. ☒ **2l** -3,134.
- 3 Tax preference items.** See instructions.
- a** Depletion. ☒ **3a** _____
- b** Intangible drilling costs. ☒ **3b** _____
- c** Add line 3a and line 3b. ☒ **3c** _____
- 4 Pre-adjustment alternative minimum taxable income (AMTI):**
- a** Combine line 1, line 2l, and line 3c. ☒ **4a** 483,104.
- b Apportioned pre-adjustment AMTI.** If income is derived from sources both within and outside of California, see instructions. Otherwise, enter the amount from line 4a. ☒ **4b** 483,104.
- 5 Adjusted current earnings (ACE) adjustment:**
- a** Enter ACE. See instructions. ☒ **5a** 483,104.
- b Apportioned ACE.** If income is derived from sources both within and outside of California, see instructions. Otherwise, enter the amount from line 5a. ☒ **5b** 483,104.
- c** Subtract line 4b from line 5b (even if one or both of the figures are negative). If negative, use brackets. ☒ **5c** _____
- d** Multiply line 5c by 75% (.75) and enter the result as a positive number. ☒ **5d** _____
- e** Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments. Enter an amount on line 5e (even if line 5c is positive). ☒ **5e** 4,133.
- f ACE adjustment:**
- If line 5c is a positive amount or zero, enter the amount from line 5d on line 5f as a positive amount.
 - If line 5c is a negative amount, enter the smaller of line 5d or line 5e on line 5f as a negative amount. ☒ **5f** _____
- 6** Combine line 4b and line 5f. If zero or less, enter -0-. ☒ **6** 483,104.
- 7a** Reduction for disaster loss deduction, if any, from Form 100, line 21. ☒ **7a** _____
- b** AMT net operating loss deduction. See instructions. ☒ **7b** 434,794.
- c** Combine line 7a and line 7b. ☒ **7c** 434,794.
- 8** AMTI. Subtract line 7c from line 6. ☒ **8** 48,310.
- 9** Enter \$40,000 exemption. See instructions. ☒ **9** 40,000.
- 10** Enter \$150,000 limitation. See instructions. ☒ **10** 150,000.
- 11** Subtract line 10 from line 8. If zero or less, enter -0-. ☒ **11** 0.
- 12** Multiply line 11 by 25% (.25). ☒ **12** _____
- 13** Exemption. Subtract line 12 from line 9. If zero or less, enter -0-. ☒ **13** 40,000.
- 14** Subtract line 13 from line 8. If zero or less, enter -0-. ☒ **14** 8,310.
- 15** Multiply line 14 by 6.65% (.0665). ☒ **15** 553.
- 16** Banks and financial corps. Multiply Form 100, line 22, by 2.00% (.0200). See instructions. ☒ **16** _____

GAIA INTERACTIVE INC.

Part I Tentative Minimum Tax (TMT) and Alternative Minimum Tax (AMT) Computation (*continued*)

17 TMT. Add line 15 and line 16 from Page 1.	<input checked="" type="radio"/> 17	553.
18 Regular tax before credits. Enter the amount from Form 100, line 23 or Form 109, line 10. See instructions.	<input checked="" type="radio"/> 18	800.
19 AMT. Subtract line 18 from line 17. If zero or less, enter -0-. See instructions.	<input checked="" type="radio"/> 19	0.

Part II Credits that Reduce Tax. See instructions.

1 Regular tax from Form 100, line 23 or Form 109, line 10.	<input checked="" type="radio"/> 1	800.
2 TMT (before credits) from Part I, line 17 (but not less than the minimum franchise tax, if applicable).	<input checked="" type="radio"/> 2	800.

Section A – Credits that reduce excess regular tax.		(a) Credit amount	(b) Credit used this year	(c) Tax balance that may be offset by credits	(d) Credit carryover
3 Subtract line 2 from line 1. If zero or less, enter -0- and see instructions. This is the excess regular tax which may be offset by credits.	3			<input checked="" type="radio"/> 0.	
A1 Credits that reduce excess regular tax and have no carryover provisions.					
4 Code: 162 Prison Inmate Labor Credit.	4	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
A2 Credits that reduce excess regular tax and have carryover provisions. See instructions.					
5 Code: <input checked="" type="radio"/> Credit Name:	5	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
6 Code: <input checked="" type="radio"/> Credit Name:	6	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
7 Code: <input checked="" type="radio"/> Credit Name:	7	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
8 Code: <input checked="" type="radio"/> Credit Name:	8	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
9 Code: 188 Credit for prior year AMT from Part III, line 3.	9	<input checked="" type="radio"/> 15,537.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 15,537.
Section B – Credits that may reduce regular tax below TMT.					
10 If Part II, line 3 is zero, enter the amount from line 1 minus the minimum franchise tax, if applicable. If line 3 is more than zero, enter the total of Part II, line 2, minus the minimum franchise tax, if applicable, plus line 9, column (c) or the last entry in column (c).	10			<input checked="" type="radio"/>	
B Credits that reduce net tax and have carryover provisions. See instructions.					
11 Code: <input checked="" type="radio"/> Credit Name:	11	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
12 Code: <input checked="" type="radio"/> Credit Name:	12	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
13 Code: <input checked="" type="radio"/> Credit Name:	13	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
14 Code: <input checked="" type="radio"/> Credit Name:	14	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
Section C – Credits that may reduce AMT. See instructions.					
15 Enter the AMT from Part I, line 19.	15			<input checked="" type="radio"/>	
16a Code: 180 Solar Energy Credit carryover from Section B, column (d).	16a	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
16b Code: 181 Commercial Solar Energy Credit carryover from Section B, column (d).	16b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
17 Code: 176 Enterprise Zone Hiring & Sales or Use Tax Credit carryover from Section B, column (d).	17	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
18 Adjusted AMT. Enter the balance from line 17, column (c) here and on Form 100, line 29 or Form 109, Page 1, line 13.	18			<input checked="" type="radio"/>	

Part III Credit for Prior Year AMT

1 Enter the AMT from the 2018 Schedule P (100). See instructions.	<input checked="" type="radio"/> 1	
2 Carryover of unused credit for prior year AMT. See instructions.	<input checked="" type="radio"/> 2	15,537.
3 Total available credit. Add line 1 and line 2. Enter here and on Part II, line 9, column (a).	<input checked="" type="radio"/> 3	15,537.

TAXABLE YEAR

CALIFORNIA FORM

2019**Net Operating Loss (NOL) Computation and
NOL and Disaster Loss Limitations – Corporations****3805Q**

Attach to Form 100, Form 100W, Form 100S, or Form 109.

Corporation name

California corporation number

GAIA INTERACTIVE INC.

FEIN

During the taxable year the corporation incurred the NOL, the corporation was a(n): ☒ C corporation☒ S corporation ☒ Exempt organization ☒ Limited liability company (electing to be taxed as a corporation)

If the corporation previously filed California tax returns under another corporate name, enter the corporation name and California corporation number:

☒**If the corporation is included in a combined report of a unitary group, see instructions, General Information C, Combined Reporting.****Part I Current year NOL.** If the corporation does not have a current year NOL, go to Part II.

1	Net loss from Form 100, line 18; Form 100W, line 18; Form 100S, line 15; or Form 109, line 2. Enter as a positive number	1	_____
2	2019 disaster loss included in line 1. Enter as a positive number	2	_____
3	Subtract line 2 from line 1. If zero or less, enter -0- and see instructions	3	_____
4a	Enter the amount of the loss incurred by a new business included in line 3	4a	_____
b	Enter the amount of the loss incurred by an eligible small business included in line 3 ..	4b	_____
c	Add line 4a and line 4b.	4c	_____
5	General NOL. Subtract line 4c from line 3	5	_____
6	Current year NOL. Add line 2, line 4c, and line 5. See instructions	6	_____ <input checked="" type="radio"/>

Part II NOL carryover and disaster loss carryover limitations. See instructions.

1	Net income — Enter the amount from Form 100, line 18; Form 100W, line 18; Form 100S, line 15 less line 16; or Form 109, line 2; (but not less than -0-)	(g) Available balance	_____
	<input checked="" type="radio"/>	486,238.	_____

Prior Year NOLs

(a) Year of loss	(b) Code — See instructions	(c) Type of NOL — See below*	(d) Initial loss — See instructions	(e) Carryover from 2018	(f) Amount used in 2019	(g) Available balance	(h) Carryover to 2020 col. (e) minus col. (f)
2 <input checked="" type="radio"/> 2008		GEN	5,298,900.	<input checked="" type="radio"/> 4,845,680.	486,238.	0.	<input checked="" type="radio"/> 4,359,442.
<input checked="" type="radio"/> 2009		GEN	1,748,460.	<input checked="" type="radio"/> 1,748,460.	0.	0.	<input checked="" type="radio"/> 1,748,460.
<input checked="" type="radio"/> 2010		GEN	4,881,422.	<input checked="" type="radio"/> 4,881,422.	0.	0.	<input checked="" type="radio"/> 4,881,422.
<input checked="" type="radio"/> 2011		GEN	3,072,403.	<input checked="" type="radio"/> 3,072,403.	0.	0.	<input checked="" type="radio"/> 3,072,403.

Current Year NOLs

(a) Year of loss	(b) Code — See instructions	(c) Type of NOL — See below*	(d) Initial loss — See instructions	(e) Carryover from 2018	(f) Amount used in 2019	(g) Available balance	(h) Carryover to 2020 col. (e) minus col. (f)
3 2019		DIS					col. (d) minus col. (f) See instructions.
4 2019							
2019							
2019							
2019							

*Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

Part III 2019 NOL deduction

1	Total the amounts in Part II, line 2, column (f)	<input checked="" type="radio"/> 1	486,238.
2	Enter the total amount from line 1 that represents disaster loss carryover deduction here and on Form 100, line 21; Form 100W, line 21; or Form 100S, line 19. Form 109 filers enter -0-	2	0.
3	Subtract line 2 from line 1. Enter the result here and on Form 100, line 19; Form 100W, line 19; Form 100S, line 17; or Form 109, line 7	<input checked="" type="radio"/> 3	486,238.

TAXABLE YEAR

CALIFORNIA FORM

2019**Net Operating Loss (NOL) Computation and
NOL and Disaster Loss Limitations – Corporations****3805Q**

Attach to Form 100, Form 100W, Form 100S, or Form 109.

Corporation name

California corporation number

GAIA INTERACTIVE INC.

FEIN

During the taxable year the corporation incurred the NOL, the corporation was a(n): ☒ ☐ S corporation ☐ Exempt organization ☐ Limited liability company (electing to be taxed as a corporation)☒ ☐ S corporation ☐ Exempt organization ☐ Limited liability company (electing to be taxed as a corporation)

If the corporation previously filed California tax returns under another corporate name, enter the corporation name and California corporation number:

☒**If the corporation is included in a combined report of a unitary group, see instructions, General Information C, Combined Reporting.****Part I Current year NOL.** If the corporation does not have a current year NOL, go to Part II.

1	Net loss from Form 100, line 18; Form 100W, line 18; Form 100S, line 15; or Form 109, line 2. Enter as a positive number	1	_____
2	2019 disaster loss included in line 1. Enter as a positive number	2	_____
3	Subtract line 2 from line 1. If zero or less, enter -0- and see instructions	3	_____
4a	Enter the amount of the loss incurred by a new business included in line 3	4a	_____
b	Enter the amount of the loss incurred by an eligible small business included in line 3 ..	4b	_____
c	Add line 4a and line 4b.	4c	_____
5	General NOL. Subtract line 4c from line 3	5	_____
6	Current year NOL. Add line 2, line 4c, and line 5. See instructions	6	_____ <input checked="" type="radio"/>

Part II NOL carryover and disaster loss carryover limitations. See instructions.

1	Net income — Enter the amount from Form 100, line 18; Form 100W, line 18; Form 100S, line 15 less line 16; or Form 109, line 2; (but not less than -0-)	<input checked="" type="radio"/>	(g) Available balance	_____
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Prior Year NOLs

(a) Year of loss	(b) Code — See instructions	(c) Type of NOL — See below*	(d) Initial loss — See instructions	(e) Carryover from 2018	(f) Amount used in 2019	(g) Available balance	(h) Carryover to 2020 col. (e) minus col. (f)
2 <input checked="" type="radio"/> 2012		GEN	3,034,531.	<input checked="" type="radio"/> 3,034,531.	0.	0.	<input checked="" type="radio"/> 3,034,531.
<input checked="" type="radio"/> 2013		GEN	4,130,691.	<input checked="" type="radio"/> 4,130,691.	0.	0.	<input checked="" type="radio"/> 4,130,691.
<input checked="" type="radio"/> 2014		GEN	579,934.	<input checked="" type="radio"/> 579,934.	0.	0.	<input checked="" type="radio"/> 579,934.
<input checked="" type="radio"/> 2017		GEN		<input checked="" type="radio"/> 0.	0.	0.	<input checked="" type="radio"/> 0.

Current Year NOLs

(a) Year of loss	(b) Code — See instructions	(c) Type of NOL — See below*	(d) Initial loss — See instructions	(e) Carryover from 2018	(f) Amount used in 2019	(g) Available balance	(h) Carryover to 2020 col. (e) minus col. (f)
3 2019		DIS					col. (d) minus col. (f) See instructions.
4 2019							
2019							
2019							
2019							

*Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

Part III 2019 NOL deduction

1	Total the amounts in Part II, line 2, column (f)	<input checked="" type="radio"/> 1	486,238.
2	Enter the total amount from line 1 that represents disaster loss carryover deduction here and on Form 100, line 21; Form 100W, line 21; or Form 100S, line 19. Form 109 filers enter -0-	2	0.
3	Subtract line 2 from line 1. Enter the result here and on Form 100, line 19; Form 100W, line 19; Form 100S, line 17; or Form 109, line 7	<input checked="" type="radio"/> 3	486,238.

TAXABLE YEAR

AMT COMPUTATION

CALIFORNIA FORM

2019**Net Operating Loss (NOL) Computation and
NOL and Disaster Loss Limitations – Corporations****3805Q**

Attach to Form 100, Form 100W, Form 100S, or Form 109.

Corporation name

California corporation number

GAIA INTERACTIVE INC.

FEIN

During the taxable year the corporation incurred the NOL, the corporation was a(n): ☒ C corporation☐ S corporation ☐ Exempt organization ☐ Limited liability company (electing to be taxed as a corporation)

If the corporation previously filed California tax returns under another corporate name, enter the corporation name and California corporation number:

☐**If the corporation is included in a combined report of a unitary group, see instructions, General Information C, Combined Reporting.****Part I Current year NOL.** If the corporation does not have a current year NOL, go to Part II.

1	Net loss from Form 100, line 18; Form 100W, line 18; Form 100S, line 15; or Form 109, line 2. Enter as a positive number	1	_____
2	2019 disaster loss included in line 1. Enter as a positive number	2	_____
3	Subtract line 2 from line 1. If zero or less, enter -0- and see instructions	3	_____
4a	Enter the amount of the loss incurred by a new business included in line 3	4a	_____
b	Enter the amount of the loss incurred by an eligible small business included in line 3	4b	_____
c	Add line 4a and line 4b.	4c	_____
5	General NOL. Subtract line 4c from line 3	5	_____
6	Current year NOL. Add line 2, line 4c, and line 5. See instructions	6	_____ <input checked="" type="radio"/>

Part II NOL carryover and disaster loss carryover limitations. See instructions.

1	Net income — Enter the amount from Form 100, line 18; Form 100W, line 18; Form 100S, line 15 less line 16; or Form 109, line 2; (but not less than -0-)	(g) Available balance	_____
	<input checked="" type="radio"/>	434,794.	_____

Prior Year NOLs

(a) Year of loss	(b) Code — See instructions	(c) Type of NOL — See below*	(d) Initial loss — See instructions	(e) Carryover from 2018	(f) Amount used in 2019	(g) Available balance	(h) Carryover to 2020 col. (e) minus col. (f)
2 <input checked="" type="radio"/> 2008		GEN	5,298,900.	<input checked="" type="radio"/> 4,896,456.	434,794.	0.	<input checked="" type="radio"/> 4,461,662.
<input checked="" type="radio"/> 2009		GEN	1,748,460.	<input checked="" type="radio"/> 1,748,460.	0.	0.	<input checked="" type="radio"/> 1,748,460.
<input checked="" type="radio"/> 2010		GEN	4,881,422.	<input checked="" type="radio"/> 4,881,422.	0.	0.	<input checked="" type="radio"/> 4,881,422.
<input checked="" type="radio"/> 2011		GEN	3,044,625.	<input checked="" type="radio"/> 3,044,625.	0.	0.	<input checked="" type="radio"/> 3,044,625.

Current Year NOLs

(a) Year of loss	(b) Code — See instructions	(c) Type of NOL — See below*	(d) Initial loss — See instructions	(e) Carryover from 2018	(f) Amount used in 2019	(g) Available balance	(h) Carryover to 2020 col. (e) minus col. (f)
3 2019		DIS					col. (d) minus col. (f) See instructions.
4 2019							
2019							
2019							
2019							

*Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

Part III 2019 NOL deduction

1	Total the amounts in Part II, line 2, column (f)	<input checked="" type="radio"/> 1	434,794.
2	Enter the total amount from line 1 that represents disaster loss carryover deduction here and on Form 100, line 21; Form 100W, line 21; or Form 100S, line 19. Form 109 filers enter -0-	2	_____
3	Subtract line 2 from line 1. Enter the result here and on Form 100, line 19; Form 100W, line 19; Form 100S, line 17; or Form 109, line 7	<input checked="" type="radio"/> 3	434,794.

TAXABLE YEAR

AMT COMPUTATION

CALIFORNIA FORM

2019**Net Operating Loss (NOL) Computation and
NOL and Disaster Loss Limitations – Corporations****3805Q**

Attach to Form 100, Form 100W, Form 100S, or Form 109.

Corporation name

California corporation number

GAIA INTERACTIVE INC.

FEIN

During the taxable year the corporation incurred the NOL, the corporation was a(n): ☒ C corporation☒ S corporation ☒ Exempt organization ☒ Limited liability company (electing to be taxed as a corporation)

If the corporation previously filed California tax returns under another corporate name, enter the corporation name and California corporation number:

☒**If the corporation is included in a combined report of a unitary group, see instructions, General Information C, Combined Reporting.****Part I Current year NOL.** If the corporation does not have a current year NOL, go to Part II.

1	Net loss from Form 100, line 18; Form 100W, line 18; Form 100S, line 15; or Form 109, line 2. Enter as a positive number	1	_____
2	2019 disaster loss included in line 1. Enter as a positive number	2	_____
3	Subtract line 2 from line 1. If zero or less, enter -0- and see instructions	3	_____
4a	Enter the amount of the loss incurred by a new business included in line 3	4a	_____
b	Enter the amount of the loss incurred by an eligible small business included in line 3 ..	4b	_____
c	Add line 4a and line 4b.	4c	_____
5	General NOL. Subtract line 4c from line 3	5	_____
6	Current year NOL. Add line 2, line 4c, and line 5. See instructions	6	_____ <input checked="" type="radio"/>

Part II NOL carryover and disaster loss carryover limitations. See instructions.

1	Net income — Enter the amount from Form 100, line 18; Form 100W, line 18; Form 100S, line 15 less line 16; or Form 109, line 2; (but not less than -0-)	<input checked="" type="radio"/>	(g) Available balance	_____
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Prior Year NOLs

(a) Year of loss	(b) Code — See instructions	(c) Type of NOL — See below*	(d) Initial loss — See instructions	(e) Carryover from 2018	(f) Amount used in 2019	(g) Available balance	(h) Carryover to 2020 col. (e) minus col. (f)
2 <input checked="" type="radio"/> 2012		GEN	3,034,531.	<input checked="" type="radio"/> 3,034,531.	0.	0.	<input checked="" type="radio"/> 3,034,531.
<input checked="" type="radio"/> 2013		GEN	4,130,691.	<input checked="" type="radio"/> 4,130,691.	0.	0.	<input checked="" type="radio"/> 4,130,691.
<input checked="" type="radio"/> 2014		GEN	579,934.	<input checked="" type="radio"/> 579,934.	0.	0.	<input checked="" type="radio"/> 579,934.
<input checked="" type="radio"/> 2017		GEN	2,187,089.	<input checked="" type="radio"/> 1,854,415.	0.	0.	<input checked="" type="radio"/> 1,854,415.

Current Year NOLs

(a) Year of loss	(b) Code — See instructions	(c) Type of NOL — See below*	(d) Initial loss — See instructions	(e) Carryover from 2018	(f) Amount used in 2019	(g) Available balance	(h) Carryover to 2020 col. (e) minus col. (f)
3 2019		DIS					col. (d) minus col. (f) See instructions.
4 2019							
2019							
2019							
2019							

*Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

Part III 2019 NOL deduction

1	Total the amounts in Part II, line 2, column (f)	<input checked="" type="radio"/> 1	434,794.
2	Enter the total amount from line 1 that represents disaster loss carryover deduction here and on Form 100, line 21; Form 100W, line 21; or Form 100S, line 19. Form 109 filers enter -0-	2	_____
3	Subtract line 2 from line 1. Enter the result here and on Form 100, line 19; Form 100W, line 19; Form 100S, line 17; or Form 109, line 7	<input checked="" type="radio"/> 3	434,794.

TAXABLE YEAR

CALIFORNIA FORM

2019**Corporation Depreciation and Amortization****3885**Attach to Form 100 or Form 100W. **FORM 100**

Corporation name

California corporation number

GAIA INTERACTIVE INC.**Part I Election To Expense Certain Property Under IRC Section 179**

1	Maximum deduction under IRC Section 179 for California.....	1	
2	Total cost of IRC Section 179 property placed in service.....	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation.....	3	200,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	4	0.
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	5	0.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost).....	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.....	9	
10	Carryover of disallowed deduction from prior taxable years.....	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	12	
13	Carryover of disallowed deduction to 2020. Add line 9 and line 10, less line 12.....	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	MACBOOK PRO	6/02/2014	5,229.	5,032.	200DB	5	197.	
	MACBOOK AIR	6/16/2014	1,327.	1,251.	200DB	5	76.	
	COMPUTER EQUIPM	8/31/2014	1,737.	1,568.	200DB	5	100.	
	MACBOOK PRO	10/08/2014	6,688.	5,901.	200DB	5	385.	
	IPHONE (X4)	10/23/2014	3,040.	2,622.	200DB	5	175.	
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....					15	2,620.	

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	16	2,620.
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	17	2,655.
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	18	35.

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year	
	2008 DOMAIN NAME	7/01/2008	24,707.	17,294.	197	15	1,647.	
	2010 DOMAIN NAME	4/30/2010	5,675.	3,276.	197	15	378.	
	2013 DOMAIN - RAV	10/11/2013	65,579.	22,953.	197	15	4,372.	
	DOMAIN NAME -UNRA	1/23/2015	47,500.	12,404.	197	15	3,167.	
	CAPITALIZED EXPEN	12/01/2016	2,350,479.	489,683.		10	235,048.	
20	Total. Add the amounts in column (g).....						20	494,703.
21	Total amortization claimed for federal purposes from federal Form 4562, line 44.....						21	494,703.
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						22	0.

TAXABLE YEAR

CALIFORNIA FORM

2019 Corporation Depreciation and Amortization**3885**Attach to Form 100 or Form 100W. **FORM 100**

Corporation name

California corporation number

GAIA INTERACTIVE INC.**Part I Election To Expense Certain Property Under IRC Section 179**

1	Maximum deduction under IRC Section 179 for California.....	1	
2	Total cost of IRC Section 179 property placed in service.....	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation.....	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost).....	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.....	9	
10	Carryover of disallowed deduction from prior taxable years.....	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	12	
13	Carryover of disallowed deduction to 2020. Add line 9 and line 10, less line 12.....	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	IPHONE 5S	9/23/2014	1,163.	1,026.	200DB	5	67.	
	MACBOOK PRO RET	9/01/2014	2,265.	2,044.	200DB	5	130.	
	IPAD MINI	9/01/2014	1,661.	1,498.	200DB	5	96.	
	COMPUTER	9/10/2014	1,080.	973.	200DB	5	62.	
	APPLE TABLETS	11/12/2014	1,090.	941.	200DB	5	63.	
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....					15		

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	17	
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
	CAPITALIZED EXPEN	12/01/2017	1,073,555.	116,302.		10	107,356.
	DOMAIN NAME-HIPOP	9/01/2018	51,590.	5,732.		3	17,197.
	CAPITALIZED EXPEN	12/01/2018	1,255,377.	10,461.		10	125,538.
20	Total. Add the amounts in column (g).....						20
21	Total amortization claimed for federal purposes from federal Form 4562, line 44.....						21
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						22

TAXABLE YEAR

CALIFORNIA FORM

2019**Corporation Depreciation and Amortization****3885**Attach to Form 100 or Form 100W. **FORM 100**

Corporation name

California corporation number

GAIA INTERACTIVE INC.**Part I Election To Expense Certain Property Under IRC Section 179**

1	Maximum deduction under IRC Section 179 for California.....	1	
2	Total cost of IRC Section 179 property placed in service.....	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation.....	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost).....	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.....	9	
10	Carryover of disallowed deduction from prior taxable years.....	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	12	
13	Carryover of disallowed deduction to 2020. Add line 9 and line 10, less line 12.....	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	GAMING LAPTOP I	5/27/2016	5,163.	2,643.	200DB	5	595.	
	APPLE COMPUTER	7/31/2016	1,593.	816.	200DB	5	184.	
	INSTALL COAXIAL	4/01/2018	1,259.	42.	S/L	15	84.	
	VOICE/DATA CABL	4/17/2018	6,082.	203.	S/L	15	406.	
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						15	

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	17	
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
20	Total. Add the amounts in column (g).....						20
21	Total amortization claimed for federal purposes from federal Form 4562, line 44.....						21
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						22

2019**CALIFORNIA STATEMENTS****PAGE 1****CLIENT G3714879****GAIA INTERACTIVE INC.**

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**STATEMENT 1
FORM 100, SCHEDULE A
TAXES DEDUCTED**

<u>NATURE OF TAX</u>	<u>TAXING AUTHORITY</u>	<u>TOTAL AMOUNT</u>	<u>NONDEDUCT. AMOUNT</u>
LICENSES AND PERMITS		\$ 802.	
PAYROLL TAXES	IRS	119,104.	
	TOTAL	<u>\$ 119,906.</u>	<u>\$ 0.</u>

**STATEMENT 2
FORM 100, SCHEDULE F, LINE 10
OTHER INCOME**

OTHER INCOME.....	\$ 1,306.
TOTAL	<u>\$ 1,306.</u>

**STATEMENT 3
FORM 100, SCHEDULE F, LINE 27
OTHER DEDUCTIONS**

AMORTIZATION.....	\$ 494,703.
BANK CHARGES.....	9,533.
DUES AND SUBSCRIPTIONS.....	1,328.
INSURANCE.....	30,212.
LEGAL AND PROFESSIONAL.....	187,119.
MERCHANT SERVICE CHARGES.....	24,967.
MISCELLANEOUS.....	7,505.
OFFICE EXPENSE.....	2,177.
ONLINE SERVICE.....	7,644.
PAYROLL PROCESSING FEE.....	7,540.
POSTAGE.....	582.
SUPPLIES.....	3,095.
TELEPHONE.....	8,381.
TOTAL	<u>\$ 784,786.</u>

**STATEMENT 4
FORM 100, SCHEDULE V, LINE 4(B)
OTHER COSTS**

OTHER DIRECT EXPENSE.....	\$ 18.
WEB HOSTING.....	259,659.
WEBSITE BANDWIDTH.....	2,367.
TOTAL	<u>\$ 262,044.</u>

2019**CALIFORNIA STATEMENTS****PAGE 2****CLIENT G3714879****GAIA INTERACTIVE INC.**

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**STATEMENT 5
FORM 100, SCHEDULE L, LINE 5
OTHER CURRENT ASSETS**

	<u>BEGINNING</u>	<u>ENDING</u>
DEFERRED TAX ASSETS.....	\$ 443,541.	\$ 443,541.
INVESTMENT IN POCKETCON.....	1,315,671.	1,315,671.
PREPAID EXPENSE.....	37,654.	19,016.
SHORT-TERM INVESTMENT.....	4,197,245.	4,236,781.
TOTAL	\$ 5,994,111.	\$ 6,015,009.

**STATEMENT 6
FORM 100, SCHEDULE L, LINE 13
OTHER ASSETS**

	<u>BEGINNING</u>	<u>ENDING</u>
RENT DEPOSIT.....	\$ 33,325.	\$ 0.
ROUNDING.....	2.	0.
TOTAL	\$ 33,327.	\$ 0.

**STATEMENT 7
FORM 100, SCHEDULE L, LINE 17
OTHER CURRENT LIABILITIES**

	<u>BEGINNING</u>	<u>ENDING</u>
ACCRUED BONUS.....	\$ 7,292.	\$ 0.
ACCRUED EXPENSES.....	-13,539.	29,018.
ACCRUED VACATION.....	79,071.	44,579.
DEFERRED RENT.....	11,000.	0.
DEFERRED REVENUE.....	1,696,940.	906,267.
OTHER CURRENT LIABILITIES.....	76,800.	91,436.
PAYROLL TAX PAYABLE.....	0.	100,761.
TOTAL	\$ 1,857,564.	\$ 1,172,061.

**STATEMENT 8
FORM 100, SCHEDULE L, LINE 20
OTHER LIABILITIES**

	<u>BEGINNING</u>	<u>ENDING</u>
DEFERRED REVENUE-L/T.....	\$ 3,680.	\$ 3,680.
OTHER LIABILITIES.....	50,081.	66,611.
ROUNDING.....	0.	2.
TOTAL	\$ 53,761.	\$ 70,293.

2019**CALIFORNIA STATEMENTS****PAGE 3****CLIENT G3714879****GAIA INTERACTIVE INC.**

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**STATEMENT 9
FORM 100, SCHEDULE M-1, LINE 5
BOOK EXPENSES NOT DEDUCTED**

AMORTIZATION.....	\$	13,106.
DISALLOWED CONTRIBUTIONS.....		3,477.
TOTAL	\$	<u>16,583.</u>

**STATEMENT 10
FORM 100, SCHEDULE M-1, LINE 8
DEDUCTIONS NOT ON BOOKS**

AMORTIZATION.....	\$	494,703.
TOTAL	\$	<u>494,703.</u>

**STATEMENT 11
FORM 100, SCHEDULE D, LINE 3
CAPITAL LOSS CARRYOVER**

CARRYOVER FROM 2014.....	\$	2,000,000.
TOTAL CAPITAL LOSS CARRYOVER	\$	<u>2,000,000.</u>

Form at bottom of page.

Installment 1 – File and Pay by the 15th day of the 4th month of the taxable year. When the due date falls on a weekend or holiday, the deadline to file and pay without a penalty is extended to the next business day.

If no payment is due, do not mail this form.

WHERE TO FILE: Using black or blue ink, make the check or money order payable to the 'Franchise Tax Board.' Write the corporation number, FEIN, and CA SOS file number, if applicable, and '2020 Form 100-ES' on the check or money order. Detach form below. Enclose, but **do not** staple, the payment with this form and mail to:

**FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0531**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

ONLINE SERVICES: Corporations can make payments online using Web Pay for Businesses. Corporations can make an immediate payment or schedule payments up to a year in advance. Go to ftb.ca.gov/pay for more information.

----- DETACH HERE ----- IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM -----
Caution: The corporation may be required to pay electronically. See instructions.

TAXABLE YEAR

----- DETACH HERE -----

Installment 1

CALIFORNIA FORM

2020**Corporation Estimated Tax****100-ES**

GAIA 000000000000 20 FORM 1
TYB 01-01-2020 TYE 12-31-2020
GAIA INTERACTIVE INC

2445 AUGUSTINE DRIVE 150
SANTA CLARA CA 95054 (650) 546-5755

EST TAX AMT 800. QSUB TAX AMT TOTAL PAYMENT AMT 800.

Adjusted Current Earnings (ACE) Worksheet**GAIA INTERACTIVE INC.**

1	Pre-adjustment AMTI. Enter the amount from Schedule P (100), line 4a, or Schedule P (100W), line 4a . . .	1	483,104.
2	ACE depreciation adjustment:		
a	AMT depreciation	2a	5,754.
b	ACE depreciation:		
	(1) Post-1998 property	2b(1)	5,754.
	(2) Post-1990, pre-1998 property	2b(2)	
	(3) Post-1987, pre-1990 property	2b(3)	
	(4) Post-1981, pre-1987 property	2b(4)	
	(5) Property described in IRC sections 168(f)(1) through (4)	2b(5)	
	(6) Other property	2b(6)	
	(7) Total ACE depreciation. Add lines 2b(1) through 2b(6)	2b(7)	5,754.
c	ACE depreciation adjustment. Subtract line 2b(7) from line 2a	2c	0.
3	Inclusion in ACE of items included in earnings and profits (E&P):		
a	Tax-exempt interest income	3a	
b	Death benefits from life insurance contracts	3b	
c	All other distributions from life insurance contracts (including surrenders)	3c	
d	Inside buildup of undistributed income in life insurance contracts	3d	
e	Other items (see Treas. Reg. Sections 1.56(g) - 1(c)(6)(iii) through (ix) for a partial list)	3e	
f	Total increase to ACE from inclusion in ACE of items included in E&P. Add lines 3a through 3e.	3f	0.
4	Disallowance of items not deductible from E&P:		
a	Allowable deduction to a credit union	4a	
b	Other items (see Treas. Reg. Sections 1.56(g) - 1(d)(3)(i) and (ii) for a partial list)	4b	
c	Total increase to ACE because of disallowance of items not deductible from E&P. Add lines 4a through 4b.	4c	0.
5	Other adjustments based on rules for figuring E&P:		
a	Intangible drilling costs	5a	
b	Circulation expenditures	5b	
c	Organizational expenditures	5c	
d	LIFO inventory adjustments	5d	
e	Installment sales	5e	
f	Total other E&P adjustments. Combine lines 5a through 5e.	5f	0.
6	Disallowance of loss on exchange of debt pools	6	
7	Acquisition expenses of life insurance companies for qualified foreign contracts	7	
8	Depletion	8	
9	Basis adjustments in determining gain or loss from sale or exchange of pre-1994 property	9	
10	Interest income	10	
11	Interest expense	11	
12	Adjusted current earnings. Combine lines 1, 2c, 3f, 4c, and 5f through 11. Enter the result here and on Schedule P (100), line 5a, or Schedule P (100W), line 5a.	12	483,104.

12/31/19**2019 CALIFORNIA SUMMARY DEPRECIATION SCHEDULE****PAGE 1****CLIENT G3714879****GAIA INTERACTIVE INC.**

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179/ SDA	PRIOR 179/ SDA/ DEPR.	METHOD	LIFE	CURRENT DEPR.
FORM 100										
AMORTIZATION										
6	2008 DOMAIN NAME	7/01/08		24,707			17,294	S/L	15	1,647
7	2010 DOMAIN NAME	4/30/10		5,675			3,276	S/L	15	378
13	2013 DOMAIN - RAVEL	10/11/13		65,579			22,953	S/L	15	4,372
27	DOMAIN NAME -UNRAVEL	1/23/15		47,500			12,404	S/L	15	3,167
31	CAPITALIZED EXPENSE	12/01/16		2,350,479			489,683	S/L	10	235,048
33	CAPITALIZED EXPENSE	12/01/17		1,073,555			116,302	S/L	10	107,356
52	DOMAIN NAME-HIPOP.COM	9/01/18		51,590			5,732	S/L	3	17,197
53	CAPITALIZED EXPENSE	12/01/18		1,255,377			10,461	S/L	10	125,538
TOTAL AMORTIZATION				4,874,462		0	678,105			494,703
FURNITURE AND FIXTURES										
32	IKEA	7/28/12		15,957			15,957	200DB HY	7	0
37	FURNITURE & DESK ASSEMBLY	8/01/12		3,230			3,230	200DB HY	7	0
38	FURNITURE,MIRRORS,ORGANIZ	8/31/12		4,076			4,076	200DB HY	7	0
39	RACKS,SHELVES	9/16/15		1,831			1,831	200DB HY	7	0
40	TWO SAMSUNG TVS	9/11/15		4,795			4,795	200DB HY	7	0
41	43' 2 SLIDE GLASS DOOR,RE	9/08/15		2,596			2,596	200DB HY	7	0
TOTAL FURNITURE AND FIXTURE				32,485		0	32,485			0
IMPROVEMENTS										
50	INSTALL COAXIAL CABLES	4/01/18		1,259			42	S/L HY	15	84
51	VOICE/DATA CABLES, LADDER	4/17/18		6,082			203	S/L HY	15	406
TOTAL IMPROVEMENTS				7,341		0	245			490
MACHINERY AND EQUIPMENT										
1	2009 SERVERS	7/01/09		439,753			439,753	200DB HY	5	0
2	2010 SERVER	7/01/10		136,661			136,661	200DB HY	5	0
3	2011 SERVERS	7/01/11		49,384			49,384	200DB HY	5	0
4	2011 COMPUTERS	7/01/11		44,813			44,813	200DB HY	5	0
8	2012 SERVERS	5/22/12		17,485			17,485	200DB HY	5	0
9	2012 COMPUTERS	7/01/12		24,037			24,037	200DB HY	5	0
10	SERVER SWITCH	8/01/13		28,061			27,725	200DB HY	5	0
11	MACBOOK PRO	2/11/13		7,765			7,765	200DB HY	5	0

12/31/19 2019 CALIFORNIA SUMMARY DEPRECIATION SCHEDULE**PAGE 2****CLIENT G3714879****GAIA INTERACTIVE INC.**

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179/ SDA	PRIOR 179/ SDA/ DEPR.	METHOD	LIFE	CURRENT DEPR.
12	APPLE TABLETS	5/10/13		4,084			4,063	200DB HY	5	0
14	HP PRO X576	1/28/14		755			755	200DB HY	5	0
15	MACBOOK PRO 15.4/2.3GHZ	1/28/14		2,599			2,599	200DB HY	5	0
16	PEN DISPLAY (X2)	4/07/14		3,954			3,954	200DB HY	5	0
17	MACBOOK PRO	6/02/14		5,229			5,032	200DB HY	5	197
18	MACBOOK AIR	6/16/14		1,327			1,251	200DB HY	5	76
19	COMPUTER EQUIPMENTS	8/31/14		1,737			1,568	200DB HY	5	100
20	MACBOOK PRO	10/08/14		6,688			5,901	200DB HY	5	385
21	IPHONE (X4)	10/23/14		3,040			2,622	200DB HY	5	175
22	IPHONE 5S	9/23/14		1,163			1,026	200DB HY	5	67
23	MACBOOK PRO RETINA	9/01/14		2,265			2,044	200DB HY	5	130
24	IPAD MINI	9/01/14		1,661			1,498	200DB HY	5	96
25	COMPUTER	9/10/14		1,080			973	200DB HY	5	62
26	APPLE TABLETS	11/12/14		1,090			941	200DB HY	5	63
28	MACBOOK X2	1/20/15		4,356			4,356	200DB HY	5	0
29	MACBOOK	3/29/15		1,959			1,959	200DB HY	5	0
30	2 NOTEBOOK E6540	4/21/15		2,870			2,870	200DB HY	5	0
34	2008 SERVER	7/01/08		433,901			433,901	200DB HY	5	0
35	GAMING LAPTOP INTEL I7	5/27/16		5,163			2,643	200DB HY	5	595
36	APPLE COMPUTER 8GB	7/31/16		1,593			816	200DB HY	5	184
42	TV SAMSUNG 37"	5/12/08		1,271			1,271	200DB HY	7	0
43	CATALYST6500,CISCO7600	9/04/08		33,746			33,746	200DB HY	7	0
44	2010 COMPUTER	7/01/10		7,039			7,039	200DB HY	5	0
TOTAL MACHINERY AND EQUIPME				1,276,529		0	1,270,451			2,130
SOFTWARE										
5	2008 SOFTWARE	7/01/08		27,976			27,976	S/L HY	3	0
45	SOFTWARE--PASW STATISTICS	5/19/09		1,784			1,784	S/L HY	3	0
46	SOFTWARE-PERPTUAL LICENSE	5/01/11		125,000			125,000	S/L HY	3	0
47	INTUIT QB	5/28/11		2,294			2,294	S/L HY	3	0
48	TABLEQU DESKTOP LICENSE	6/30/11		1,599			1,599	S/L HY	3	0
49	LICENSE-DESKTOP/WEB CLIEN	6/30/11		9,000			9,000	S/L HY	3	0
TOTAL SOFTWARE				167,653		0	167,653			0
TOTAL DEPRECIATION				1,484,008		0	1,470,834			2,620

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2019 CALIFORNIA SUMMARY DEPRECIATION SCHEDULE

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GAIA INTERACTIVE INC.

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179/ SDA	PRIOR 179/ SDA/ DEPR.	METHOD	LIFE	CURRENT DEPR.
	GRAND TOTAL AMORTIZATION			4,874,462		0	678,105			494,703
	GRAND TOTAL DEPRECIATION			<u>1,484,008</u>		<u>0</u>	<u>1,470,834</u>			<u>2,620</u>

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2019 CALIFORNIA DEPRECIATION SCHEDULE

PAGE 1

CLIENT G3714879

GAIA INTERACTIVE INC.

7/24/20

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
FORM 100																
AMORTIZATION																
6	2008 DOMAIN NAME	7/01/08		24,707							24,707	17,294	S/L	15		1,647
7	2010 DOMAIN NAME	4/30/10		5,675							5,675	3,276	S/L	15		378
13	2013 DOMAIN - RAVEL	10/11/13		65,579							65,579	22,953	S/L	15		4,372
27	DOMAIN NAME -UNRAVEL	1/23/15		47,500							47,500	12,404	S/L	15		3,167
31	CAPITALIZED EXPENSE	12/01/16		2,350,479							2,350,479	489,683	S/L	10		235,048
33	CAPITALIZED EXPENSE	12/01/17		1,073,555							1,073,555	116,302	S/L	10		107,356
52	DOMAIN NAME-HIPOP.COM	9/01/18		51,590							51,590	5,732	S/L	3		17,197
53	CAPITALIZED EXPENSE	12/01/18		1,255,377							1,255,377	10,461	S/L	10		125,538
TOTAL AMORTIZATION				4,874,462		0	0	0	0	0	4,874,462	678,105				494,703
FURNITURE AND FIXTURES																
32	IKEA	7/28/12		15,957							15,957	15,957	200DB HY	7	.04460	0
37	FURNITURE & DESK ASSEMBLY	8/01/12		3,230							3,230	3,230	200DB HY	7	.04460	0
38	FURNITURE,MIRRORS,ORGANIZ	8/31/12		4,076							4,076	4,076	200DB HY	7	.04460	0
39	RACKS,SHELVES	9/16/15		1,831				1,831			0		200DB HY	7		0
40	TWO SAMSUNG TVS	9/11/15		4,795				4,795			0		200DB HY	7		0
41	43' 2 SLIDE GLASS DOOR,RE	9/08/15		2,596				2,596			0		200DB HY	7		0
TOTAL FURNITURE AND FIXTURE				32,485		0	0	9,222	0	0	23,263	23,263				0
IMPROVEMENTS																

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CLIENT G3714879

GAIA INTERACTIVE INC.

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
50	INSTALL COAXIAL CABLES	4/01/18		1,259							1,259	42	S/L HY	15	.06670	84
51	VOICE/DATA CABLES, LADDER	4/17/18		6,082							6,082	203	S/L HY	15	.06670	406
	TOTAL IMPROVEMENTS			7,341		0	0	0	0	0	7,341	245				490
	MACHINERY AND EQUIPMENT															
1	2009 SERVERS	7/01/09		439,753							439,753	439,753	200DB HY	5		0
2	2010 SERVER	7/01/10		136,661							136,661	136,661	200DB HY	5		0
3	2011 SERVERS	7/01/11		49,384							49,384	49,384	200DB HY	5		0
4	2011 COMPUTERS	7/01/11		44,813							44,813	44,813	200DB HY	5		0
8	2012 SERVERS	5/22/12		17,485							17,485	17,485	200DB HY	5		0
9	2012 COMPUTERS	7/01/12		24,037							24,037	24,037	200DB HY	5		0
10	SERVER SWITCH	8/01/13		28,061							28,061	27,725	200DB HY	5		0
11	MACBOOK PRO	2/11/13		7,765							7,765	7,765	200DB HY	5		0
12	APPLE TABLETS	5/10/13		4,084							4,084	4,063	200DB HY	5		0
14	HP PRO X576	1/28/14		755							755	755	200DB HY	5	.05760	0
15	MACBOOK PRO 15.4/2.3GHZ	1/28/14		2,599							2,599	2,599	200DB HY	5	.05760	0
16	PEN DISPLAY (X2)	4/07/14		3,954							3,954	3,954	200DB HY	5	.05760	0
17	MACBOOK PRO	6/02/14		5,229							5,229	5,032	200DB HY	5	.05760	197
18	MACBOOK AIR	6/16/14		1,327							1,327	1,251	200DB HY	5	.05760	76
19	COMPUTER EQUIPMENTS	8/31/14		1,737							1,737	1,568	200DB HY	5	.05760	100
20	MACBOOK PRO	10/08/14		6,688							6,688	5,901	200DB HY	5	.05760	385
21	IPHONE (X4)	10/23/14		3,040							3,040	2,622	200DB HY	5	.05760	175
22	IPHONE 5S	9/23/14		1,163							1,163	1,026	200DB HY	5	.05760	67
23	MACBOOK PRO RETINA	9/01/14		2,265							2,265	2,044	200DB HY	5	.05760	130
24	IPAD MINI	9/01/14		1,661							1,661	1,498	200DB HY	5	.05760	96
25	COMPUTER	9/10/14		1,080							1,080	973	200DB HY	5	.05760	62

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GAIA INTERACTIVE INC.

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
26	APPLE TABLETS	11/12/14		1,090							1,090	941	200DB HY	5	.05760	63
28	MACBOOK X2	1/20/15		4,356				4,356			0		200DB HY	5		0
29	MACBOOK	3/29/15		1,959				1,959			0		200DB HY	5		0
30	2 NOTEBOOK E6540	4/21/15		2,870				2,870			0		200DB HY	5		0
34	2008 SERVER	7/01/08		433,901							433,901	433,901	200DB HY	5		0
35	GAMING LAPTOP INTEL I7	5/27/16		5,163							5,163	2,643	200DB HY	5	.11520	595
36	APPLE COMPUTER 8GB	7/31/16		1,593							1,593	816	200DB HY	5	.11520	184
42	TV SAMSUNG 37"	5/12/08		1,271							1,271	1,271	200DB HY	7		0
43	CATALYST6500,CISCO7600	9/04/08		33,746							33,746	33,746	200DB HY	7		0
44	2010 COMPUTER	7/01/10		7,039							7,039	7,039	200DB HY	5		0
TOTAL MACHINERY AND EQUIPME				1,276,529		0	0	9,185	0	0	1,267,344	1,261,266				2,130
SOFTWARE																
5	2008 SOFTWARE	7/01/08		27,976							27,976	27,976	S/L HY	3		0
45	SOFTWARE--PASW STATISTICS	5/19/09		1,784							1,784	1,784	S/L HY	3		0
46	SOFTWARE-PERPTUAL LICENSE	5/01/11		125,000							125,000	125,000	S/L HY	3		0
47	INTUIT QB	5/28/11		2,294							2,294	2,294	S/L HY	3		0
48	TABLEQU DESKTOP LICENSE	6/30/11		1,599							1,599	1,599	S/L HY	3		0
49	LICENSE-DESKTOP/WEB CLIEN	6/30/11		9,000							9,000	9,000	S/L HY	3		0
TOTAL SOFTWARE				167,653		0	0	0	0	0	167,653	167,653				0
TOTAL DEPRECIATION				1,484,008		0	0	18,407	0	0	1,465,601	1,452,427				2,620
GRAND TOTAL AMORTIZATION				4,874,462		0	0	0	0	0	4,874,462	678,105				494,703

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GAIA INTERACTIVE INC.

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
GRAND TOTAL DEPRECIATION				1,484,008		0	0	18,407	0	0	1,465,601	1,452,427				2,620

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2019 CALIFORNIA ALTERNATIVE MINIMUM TAX DEPRECIATION SCHEDULE

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GAIA INTERACTIVE INC.

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	AMT BASIS	AMT PRIOR DEPR	AMT METHOD	AMT LIFE	AMT RATE	AMT DEPR	REG. DEPR	OWN PCT	POST-86 DEPR ADJ	REAL PROP PREF	LEAS PER PROP PREF	59 (E)(2) AMORT
FORM 100															
FURNITURE AND FIXTURES															
32	IKEA	7/28/12		15,957	3,910	150DB HY	7	.06120	977	0		-977			0
37	FURNITURE & DESK ASSEMBLY	8/01/12		3,230	792	150DB HY	7	.06120	198	0		-198			0
38	FURNITURE,MIRRORS,ORGANIZ	8/31/12		4,076	998	150DB HY	7	.06120	249	0		-249			0
39	RACKS,SHELVES	9/16/15		0		150DB HY	7		0	0					0
40	TWO SAMSUNG TVS	9/11/15		0		150DB HY	7		0	0					0
41	43' 2 SLIDE GLASS DOOR,RE	9/08/15		0		150DB HY	7		0	0					0
TOTAL FURNITURE AND FIXTURE				23,263	5,700				1,424	0		-1,424	0	0	0
IMPROVEMENTS															
50	INSTALL COAXIAL CABLES	4/01/18		1,259	42	S/L HY	15	.06670	84	84					0
51	VOICE/DATA CABLES, LADDER	4/17/18		6,082	203	S/L HY	15	.06670	406	406					0
TOTAL IMPROVEMENTS				7,341	245				490	490		0	0	0	0
MACHINERY AND EQUIPMENT															
1	2009 SERVERS	7/01/09		439,753		150DB HY	5		0	0					0
2	2010 SERVER	7/01/10		136,661		150DB HY	5		0	0					0
3	2011 SERVERS	7/01/11		49,384	4,114	150DB HY	5		0	0					0
4	2011 COMPUTERS	7/01/11		44,813	3,733	150DB HY	5		0	0					0
8	2012 SERVERS	5/22/12		17,485	4,370	150DB HY	5		0	0					0
9	2012 COMPUTERS	7/01/12		24,037	6,007	150DB HY	5		0	0					0
10	SERVER SWITCH	8/01/13		28,061	11,687	150DB HY	5		0	0					0
11	MACBOOK PRO	2/11/13		7,765	3,235	150DB HY	5		0	0					0
12	APPLE TABLETS	5/10/13		4,084	1,700	150DB HY	5		0	0					0

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2019 CALIFORNIA ALTERNATIVE MINIMUM TAX DEPRECIATION SCHEDULE

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CLIENT G3714879

GAIA INTERACTIVE INC.

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	AMT BASIS	AMT PRIOR DEPR	AMT METHOD	AMT LIFE	AMT RATE	AMT DEPR	REG. DEPR	OWN PCT	POST-86 DEPR ADJ	REAL PROP PREF	LEAS PER PROP PREF	59 (E)(2) AMORT
14	HP PRO X576	1/28/14		755	387	150DB HY	5	.08330	63	0		-63			0
15	MACBOOK PRO 15.4/2.3GHZ	1/28/14		2,599	1,330	150DB HY	5	.08330	216	0		-216			0
16	PEN DISPLAY (X2)	4/07/14		3,954	2,024	150DB HY	5	.08330	329	0		-329			0
17	MACBOOK PRO	6/02/14		5,229	2,675	150DB HY	5	.08330	436	197		-239			0
18	MACBOOK AIR	6/16/14		1,327	679	150DB HY	5	.08330	111	76		-35			0
19	COMPUTER EQUIPMENTS	8/31/14		1,737	888	150DB HY	5	.08330	145	100		-45			0
20	MACBOOK PRO	10/08/14		6,688	3,422	150DB HY	5	.08330	557	385		-172			0
21	IPHONE (X4)	10/23/14		3,040	1,555	150DB HY	5	.08330	253	175		-78			0
22	IPHONE 5S	9/23/14		1,163	596	150DB HY	5	.08330	97	67		-30			0
23	MACBOOK PRO RETINA	9/01/14		2,265	1,158	150DB HY	5	.08330	189	130		-59			0
24	IPAD MINI	9/01/14		1,661	850	150DB HY	5	.08330	138	96		-42			0
25	COMPUTER	9/10/14		1,080	553	150DB HY	5	.08330	90	62		-28			0
26	APPLE TABLETS	11/12/14		1,090	559	150DB HY	5	.08330	91	63		-28			0
28	MACBOOK X2	1/20/15		0		150DB HY	5		0	0					0
29	MACBOOK	3/29/15		0		150DB HY	5		0	0					0
30	2 NOTEBOOK E6540	4/21/15		0		150DB HY	5		0	0					0
34	2008 SERVER	7/01/08		433,901		150DB HY	5		0	0					0
35	GAMING LAPTOP INTEL I7	5/27/16		5,163	2,239	150DB HY	5	.16660	860	595		-265			0
36	APPLE COMPUTER 8GB	7/31/16		1,593	690	150DB HY	5	.16660	265	184		-81			0
42	TV SAMSUNG 37"	5/12/08		1,271		150DB HY	7		0	0					0
43	CATALYST6500,CISCO7600	9/04/08		33,746		150DB HY	7		0	0					0
44	2010 COMPUTER	7/01/10		7,039	431	150DB HY	7		0	0					0
TOTAL MACHINERY AND EQUIPME				1,267,344	54,882				3,840	2,130		-1,710	0	0	0
SOFTWARE															
5	2008 SOFTWARE	7/01/08		27,976		S/L HY	3		0	0					0
45	SOFTWARE--PASW STATISTICS	5/19/09		1,784		S/L HY	3		0	0					0

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2019 CALIFORNIA ALTERNATIVE MINIMUM TAX DEPRECIATION SCHEDULE

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GAIA INTERACTIVE INC.

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	AMT BASIS	AMT PRIOR DEPR	AMT METHOD	AMT LIFE	AMT RATE	AMT DEPR	REG. DEPR	OWN PCT	POST-86 DEPR ADJ	REAL PROP PREF	LEAS PER PROP PREF	59 (E)(2) AMORT
46	SOFTWARE-PERPTUAL LICENSE	5/01/11		125,000		S/L HY	3		0	0					0
47	INTUIT QB	5/28/11		2,294		S/L HY	3		0	0					0
48	TABLEQU DESKTOP LICENSE	6/30/11		1,599		S/L HY	3		0	0					0
49	LICENSE-DESKTOP/WEB CLIEN	6/30/11		9,000		S/L HY	3		0	0					0
TOTAL SOFTWARE				167,653	0				0	0		0	0	0	0
TOTAL DEPRECIATION				1,465,601	60,827				5,754	2,620		-3,134	0	0	0
GRAND TOTAL DEPRECIATION				1,465,601	60,827				5,754	2,620		-3,134	0	0	0

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2019 CALIFORNIA ADJUSTED CURRENT EARNINGS DEPRECIATION SCHEDULE

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GAIA INTERACTIVE INC.

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	ACE BASIS	PRIOR ACE DEPR	ACE METHOD	ACE LIFE	ACE RATE	ACE DEPR.	SPECIAL DEPR. ALLOW.	POST 1998 PROPERTY	POST 1990 PRE 1998	POST 1987 PRE 1990	POST 1981 PRE 1987	SECT. 168 PROPERTY	OTHER PROPERTY
FORM 100																
FURNITURE AND FIXTURES																
32	IKEA	7/28/12		15,957	3,910				977	0	977					
37	FURNITURE & DESK ASSE	8/01/12		3,230	792				198	0	198					
38	FURNITURE,MIRRORS,ORG	8/31/12		4,076	998				249	0	249					
39	RACKS,SHELVES	9/16/15		0					0	0						
40	TWO SAMSUNG TVS	9/11/15		0					0	0						
41	43' 2 SLIDE GLASS DOO	9/08/15		0					0	0						
TOTAL FURNITURE AND FI				23,263	5,700				1,424	0	1,424	0	0	0	0	0
IMPROVEMENTS																
50	INSTALL COAXIAL CABLE	4/01/18		1,259	42				84	0	84					
51	VOICE/DATA CABLES, LA	4/17/18		6,082	203				406	0	406					
TOTAL IMPROVEMENTS				7,341	245				490	0	490	0	0	0	0	0
MACHINERY AND EQUIPMENT																
1	2009 SERVERS	7/01/09		439,753					0	0						
2	2010 SERVER	7/01/10		136,661					0	0						
3	2011 SERVERS	7/01/11		49,384	4,114				0	0						
4	2011 COMPUTERS	7/01/11		44,813	3,733				0	0						
8	2012 SERVERS	5/22/12		17,485	4,370				0	0						
9	2012 COMPUTERS	7/01/12		24,037	6,007				0	0						
10	SERVER SWITCH	8/01/13		28,061	11,687				0	0						
11	MACBOOK PRO	2/11/13		7,765	3,235				0	0						
12	APPLE TABLETS	5/10/13		4,084	1,700				0	0						

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2019 CALIFORNIA ADJUSTED CURRENT EARNINGS DEPRECIATION SCHEDULE

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CLIENT G3714879

GAIA INTERACTIVE INC.

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	ACE BASIS	PRIOR ACE DEPR	ACE METHOD	ACE LIFE	ACE RATE	ACE DEPR.	SPECIAL DEPR. ALLOW.	POST 1998 PROPERTY	POST 1990 PRE 1998	POST 1987 PRE 1990	POST 1981 PRE 1987	SECT. 168 PROPERTY	OTHER PROPERTY
14	HP PRO X576	1/28/14		755	387				63	0	63					
15	MACBOOK PRO 15.4/2.3G	1/28/14		2,599	1,330				216	0	216					
16	PEN DISPLAY (X2)	4/07/14		3,954	2,024				329	0	329					
17	MACBOOK PRO	6/02/14		5,229	2,675				436	0	436					
18	MACBOOK AIR	6/16/14		1,327	679				111	0	111					
19	COMPUTER EQUIPMENTS	8/31/14		1,737	888				145	0	145					
20	MACBOOK PRO	10/08/14		6,688	3,422				557	0	557					
21	IPHONE (X4)	10/23/14		3,040	1,555				253	0	253					
22	IPHONE 5S	9/23/14		1,163	596				97	0	97					
23	MACBOOK PRO RETINA	9/01/14		2,265	1,158				189	0	189					
24	IPAD MINI	9/01/14		1,661	850				138	0	138					
25	COMPUTER	9/10/14		1,080	553				90	0	90					
26	APPLE TABLETS	11/12/14		1,090	559				91	0	91					
28	MACBOOK X2	1/20/15		0					0	0						
29	MACBOOK	3/29/15		0					0	0						
30	2 NOTEBOOK E6540	4/21/15		0					0	0						
34	2008 SERVER	7/01/08		433,901					0	0						
35	GAMING LAPTOP INTEL I	5/27/16		5,163	2,239				860	0	860					
36	APPLE COMPUTER 8GB	7/31/16		1,593	690				265	0	265					
42	TV SAMSUNG 37"	5/12/08		1,271					0	0						
43	CATALYST6500,CISCO760	9/04/08		33,746					0	0						
44	2010 COMPUTER	7/01/10		7,039	431				0	0						
TOTAL MACHINERY AND EQ				1,267,344	54,882				3,840	0	3,840	0	0	0	0	0
SOFTWARE																

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2019 CALIFORNIA ADJUSTED CURRENT EARNINGS DEPRECIATION SCHEDULE

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CLIENT G3714879

GAIA INTERACTIVE INC.

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	ACE BASIS	PRIOR ACE DEPR	ACE METHOD	ACE LIFE	ACE RATE	ACE DEPR.	SPECIAL DEPR. ALLOW.	POST 1998 PROPERTY	POST 1990 PRE 1998	POST 1987 PRE 1990	POST 1981 PRE 1987	SECT. 168 PROPERTY	OTHER PROPERTY
5	2008 SOFTWARE	7/01/08		27,976					0	0						
45	SOFTWARE--PASW STATIS	5/19/09		1,784					0	0						
46	SOFTWARE-PERPTUAL LIC	5/01/11		125,000					0	0						
47	INTUIT QB	5/28/11		2,294					0	0						
48	TABLEQU DESKTOP LICEN	6/30/11		1,599					0	0						
49	LICENSE-DESKTOP/WEB C	6/30/11		9,000					0	0						
TOTAL SOFTWARE				167,653	0				0	0	0	0	0	0	0	0
TOTAL DEPRECIATION				1,465,601	60,827				5,754	0	5,754	0	0	0	0	0
GRAND TOTAL DEPRECIATI				1,465,601	60,827				5,754	0	5,754	0	0	0	0	0

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2020 CALIFORNIA DEPRECIATION SCHEDULE

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CLIENT G3714879

GAIA INTERACTIVE INC.

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.	
FORM 100																	
AMORTIZATION																	
6	2008 DOMAIN NAME	7/01/08		24,707							24,707	18,941	S/L	15		1,647	
7	2010 DOMAIN NAME	4/30/10		5,675							5,675	3,654	S/L	15		378	
13	2013 DOMAIN - RAVEL	10/11/13		65,579							65,579	27,325	S/L	15		4,372	
27	DOMAIN NAME -UNRAVEL	1/23/15		47,500							47,500	15,571	S/L	15		3,167	
31	CAPITALIZED EXPENSE	12/01/16		2,350,479							2,350,479	724,731	S/L	10		235,048	
33	CAPITALIZED EXPENSE	12/01/17		1,073,555							1,073,555	223,658	S/L	10		107,356	
52	DOMAIN NAME-HIPOP.COM	9/01/18		51,590							51,590	22,929	S/L	3		17,197	
53	CAPITALIZED EXPENSE	12/01/18		1,255,377							1,255,377	135,999	S/L	10		125,538	
TOTAL AMORTIZATION				4,874,462		0	0	0	0	0	4,874,462	1,172,808					494,703
FURNITURE AND FIXTURES																	
32	IKEA	7/28/12		15,957							15,957	15,957	200DB HY	7		0	
37	FURNITURE & DESK ASSEMBLY	8/01/12		3,230							3,230	3,230	200DB HY	7		0	
38	FURNITURE,MIRRORS,ORGANIZ	8/31/12		4,076							4,076	4,076	200DB HY	7		0	
39	RACKS,SHELVES	9/16/15		1,831				1,831			0		200DB HY	7		0	
40	TWO SAMSUNG TVS	9/11/15		4,795				4,795			0		200DB HY	7		0	
41	43' 2 SLIDE GLASS DOOR,RE	9/08/15		2,596				2,596			0		200DB HY	7		0	
TOTAL FURNITURE AND FIXTURE				32,485		0	0	9,222	0	0	23,263	23,263					0
IMPROVEMENTS																	

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2020 CALIFORNIA DEPRECIATION SCHEDULE

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GAIA INTERACTIVE INC.

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
50	INSTALL COAXIAL CABLES	4/01/18		1,259							1,259	126	S/L HY	15	.06670	84
51	VOICE/DATA CABLES, LADDER	4/17/18		6,082							6,082	609	S/L HY	15	.06670	406
TOTAL IMPROVEMENTS				7,341		0	0	0	0	0	7,341	735				490
MACHINERY AND EQUIPMENT																
1	2009 SERVERS	7/01/09		439,753							439,753	439,753	200DB HY	5		0
2	2010 SERVER	7/01/10		136,661							136,661	136,661	200DB HY	5		0
3	2011 SERVERS	7/01/11		49,384							49,384	49,384	200DB HY	5		0
4	2011 COMPUTERS	7/01/11		44,813							44,813	44,813	200DB HY	5		0
8	2012 SERVERS	5/22/12		17,485							17,485	17,485	200DB HY	5		0
9	2012 COMPUTERS	7/01/12		24,037							24,037	24,037	200DB HY	5		0
10	SERVER SWITCH	8/01/13		28,061							28,061	27,725	200DB HY	5		0
11	MACBOOK PRO	2/11/13		7,765							7,765	7,765	200DB HY	5		0
12	APPLE TABLETS	5/10/13		4,084							4,084	4,063	200DB HY	5		0
14	HP PRO X576	1/28/14		755							755	755	200DB HY	5		0
15	MACBOOK PRO 15.4/2.3GHZ	1/28/14		2,599							2,599	2,599	200DB HY	5		0
16	PEN DISPLAY (X2)	4/07/14		3,954							3,954	3,954	200DB HY	5		0
17	MACBOOK PRO	6/02/14		5,229							5,229	5,229	200DB HY	5		0
18	MACBOOK AIR	6/16/14		1,327							1,327	1,327	200DB HY	5		0
19	COMPUTER EQUIPMENTS	8/31/14		1,737							1,737	1,668	200DB HY	5		0
20	MACBOOK PRO	10/08/14		6,688							6,688	6,286	200DB HY	5		0
21	IPHONE (X4)	10/23/14		3,040							3,040	2,797	200DB HY	5		0
22	IPHONE 5S	9/23/14		1,163							1,163	1,093	200DB HY	5		0
23	MACBOOK PRO RETINA	9/01/14		2,265							2,265	2,174	200DB HY	5		0
24	IPAD MINI	9/01/14		1,661							1,661	1,594	200DB HY	5		0
25	COMPUTER	9/10/14		1,080							1,080	1,035	200DB HY	5		0

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2020 CALIFORNIA DEPRECIATION SCHEDULE

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GAIA INTERACTIVE INC.

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.	
26	APPLE TABLETS	11/12/14		1,090							1,090	1,004	200DB HY	5		0	
28	MACBOOK X2	1/20/15		4,356				4,356			0		200DB HY	5		0	
29	MACBOOK	3/29/15		1,959				1,959			0		200DB HY	5		0	
30	2 NOTEBOOK E6540	4/21/15		2,870				2,870			0		200DB HY	5		0	
34	2008 SERVER	7/01/08		433,901							433,901	433,901	200DB HY	5		0	
35	GAMING LAPTOP INTEL I7	5/27/16		5,163							5,163	3,238	200DB HY	5	.11520	595	
36	APPLE COMPUTER 8GB	7/31/16		1,593							1,593	1,000	200DB HY	5	.11520	184	
42	TV SAMSUNG 37"	5/12/08		1,271							1,271	1,271	200DB HY	7		0	
43	CATALYST6500,CISCO7600	9/04/08		33,746							33,746	33,746	200DB HY	7		0	
44	2010 COMPUTER	7/01/10		7,039							7,039	7,039	200DB HY	5		0	
TOTAL MACHINERY AND EQUIPME				1,276,529		0	0	9,185	0	0	1,267,344	1,263,396					779
SOFTWARE																	
5	2008 SOFTWARE	7/01/08		27,976							27,976	27,976	S/L HY	3		0	
45	SOFTWARE--PASW STATISTICS	5/19/09		1,784							1,784	1,784	S/L HY	3		0	
46	SOFTWARE-PERPTUAL LICENSE	5/01/11		125,000							125,000	125,000	S/L HY	3		0	
47	INTUIT QB	5/28/11		2,294							2,294	2,294	S/L HY	3		0	
48	TABLEQU DESKTOP LICENSE	6/30/11		1,599							1,599	1,599	S/L HY	3		0	
49	LICENSE-DESKTOP/WEB CLIEN	6/30/11		9,000							9,000	9,000	S/L HY	3		0	
TOTAL SOFTWARE				167,653		0	0	0	0	0	167,653	167,653					0
TOTAL DEPRECIATION				1,484,008		0	0	18,407	0	0	1,465,601	1,455,047					1,269
GRAND TOTAL AMORTIZATION				4,874,462		0	0	0	0	0	4,874,462	1,172,808					494,703

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2020 CALIFORNIA DEPRECIATION SCHEDULE

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GAIA INTERACTIVE INC.

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
GRAND TOTAL DEPRECIATION				1,484,008		0	0	18,407	0	0	1,465,601	1,455,047				1,269

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2020 CALIFORNIA ALTERNATIVE MINIMUM TAX DEPRECIATION SCHEDULE

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GAIA INTERACTIVE INC.

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	AMT BASIS	AMT PRIOR DEPR	AMT METHOD	AMT LIFE	AMT RATE	AMT DEPR	REG. DEPR	OWN PCT	POST-86 DEPR ADJ	REAL PROP PREF	LEAS PER PROP PREF	59 (E)(2) AMORT
FORM 100															
FURNITURE AND FIXTURES															
32	IKEA	7/28/12		15,957	4,887	150DB HY	7		0	0					0
37	FURNITURE & DESK ASSEMBLY	8/01/12		3,230	990	150DB HY	7		0	0					0
38	FURNITURE,MIRRORS,ORGANIZ	8/31/12		4,076	1,247	150DB HY	7		0	0					0
39	RACKS,SHELVES	9/16/15		0		150DB HY	7		0	0					0
40	TWO SAMSUNG TVS	9/11/15		0		150DB HY	7		0	0					0
41	43' 2 SLIDE GLASS DOOR,RE	9/08/15		0		150DB HY	7		0	0					0
TOTAL FURNITURE AND FIXTURE				23,263	7,124				0	0		0	0	0	0
IMPROVEMENTS															
50	INSTALL COAXIAL CABLES	4/01/18		1,259	126	S/L HY	15	.06670	84	84					0
51	VOICE/DATA CABLES, LADDER	4/17/18		6,082	609	S/L HY	15	.06670	406	406					0
TOTAL IMPROVEMENTS				7,341	735				490	490		0	0	0	0
MACHINERY AND EQUIPMENT															
1	2009 SERVERS	7/01/09		439,753		150DB HY	5		0	0					0
2	2010 SERVER	7/01/10		136,661		150DB HY	5		0	0					0
3	2011 SERVERS	7/01/11		49,384	4,114	150DB HY	5		0	0					0
4	2011 COMPUTERS	7/01/11		44,813	3,733	150DB HY	5		0	0					0
8	2012 SERVERS	5/22/12		17,485	4,370	150DB HY	5		0	0					0
9	2012 COMPUTERS	7/01/12		24,037	6,007	150DB HY	5		0	0					0
10	SERVER SWITCH	8/01/13		28,061	11,687	150DB HY	5		0	0					0
11	MACBOOK PRO	2/11/13		7,765	3,235	150DB HY	5		0	0					0
12	APPLE TABLETS	5/10/13		4,084	1,700	150DB HY	5		0	0					0

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2020 CALIFORNIA ALTERNATIVE MINIMUM TAX DEPRECIATION SCHEDULE

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GAIA INTERACTIVE INC.

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	AMT BASIS	AMT PRIOR DEPR	AMT METHOD	AMT LIFE	AMT RATE	AMT DEPR	REG. DEPR	OWN PCT	POST-86 DEPR ADJ	REAL PROP PREF	LEAS PER PROP PREF	59 (E)(2) AMORT
14	HP PRO X576	1/28/14		755	450	150DB HY	5		0	0					0
15	MACBOOK PRO 15.4/2.3GHZ	1/28/14		2,599	1,546	150DB HY	5		0	0					0
16	PEN DISPLAY (X2)	4/07/14		3,954	2,353	150DB HY	5		0	0					0
17	MACBOOK PRO	6/02/14		5,229	3,111	150DB HY	5		0	0					0
18	MACBOOK AIR	6/16/14		1,327	790	150DB HY	5		0	0					0
19	COMPUTER EQUIPMENTS	8/31/14		1,737	1,033	150DB HY	5		0	0					0
20	MACBOOK PRO	10/08/14		6,688	3,979	150DB HY	5		0	0					0
21	IPHONE (X4)	10/23/14		3,040	1,808	150DB HY	5		0	0					0
22	IPHONE 5S	9/23/14		1,163	693	150DB HY	5		0	0					0
23	MACBOOK PRO RETINA	9/01/14		2,265	1,347	150DB HY	5		0	0					0
24	IPAD MINI	9/01/14		1,661	988	150DB HY	5		0	0					0
25	COMPUTER	9/10/14		1,080	643	150DB HY	5		0	0					0
26	APPLE TABLETS	11/12/14		1,090	650	150DB HY	5		0	0					0
28	MACBOOK X2	1/20/15		0		150DB HY	5		0	0					0
29	MACBOOK	3/29/15		0		150DB HY	5		0	0					0
30	2 NOTEBOOK E6540	4/21/15		0		150DB HY	5		0	0					0
34	2008 SERVER	7/01/08		433,901		150DB HY	5		0	0					0
35	GAMING LAPTOP INTEL I7	5/27/16		5,163	3,099	150DB HY	5	.16660	860	595		-265			0
36	APPLE COMPUTER 8GB	7/31/16		1,593	955	150DB HY	5	.16660	265	184		-81			0
42	TV SAMSUNG 37"	5/12/08		1,271		150DB HY	7		0	0					0
43	CATALYST6500,CISCO7600	9/04/08		33,746		150DB HY	7		0	0					0
44	2010 COMPUTER	7/01/10		7,039	431	150DB HY	7		0	0					0
TOTAL MACHINERY AND EQUIPME				1,267,344	58,722				1,125	779		-346	0	0	0
SOFTWARE															
5	2008 SOFTWARE	7/01/08		27,976		S/L HY	3		0	0					0
45	SOFTWARE--PASW STATISTICS	5/19/09		1,784		S/L HY	3		0	0					0

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2020 CALIFORNIA ALTERNATIVE MINIMUM TAX DEPRECIATION SCHEDULE

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GAIA INTERACTIVE INC.

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	AMT BASIS	AMT PRIOR DEPR	AMT METHOD	AMT LIFE	AMT RATE	AMT DEPR	REG. DEPR	OWN PCT	POST-86 DEPR ADJ	REAL PROP PREF	LEAS PER PROP PREF	59 (E)(2) AMORT
46	SOFTWARE-PERPTUAL LICENSE	5/01/11		125,000		S/L HY	3		0	0					0
47	INTUIT QB	5/28/11		2,294		S/L HY	3		0	0					0
48	TABLEQU DESKTOP LICENSE	6/30/11		1,599		S/L HY	3		0	0					0
49	LICENSE-DESKTOP/WEB CLIEN	6/30/11		9,000		S/L HY	3		0	0					0
TOTAL SOFTWARE				167,653	0				0	0		0	0	0	0
TOTAL DEPRECIATION				1,465,601	66,581				1,615	1,269		-346	0	0	0
GRAND TOTAL DEPRECIATION				1,465,601	66,581				1,615	1,269		-346	0	0	0

12/31/20**2020 CALIFORNIA ADJUSTED CURRENT EARNINGS DEPRECIATION SCHEDULE****PAGE 1****CLIENT G3714879****GAIA INTERACTIVE INC.**

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	ACE BASIS	PRIOR ACE DEPR	ACE METHOD	ACE LIFE	ACE RATE	ACE DEPR.	SPECIAL DEPR. ALLOW.	POST 1998 PROPERTY	POST 1990 PRE 1998	POST 1987 PRE 1990	POST 1981 PRE 1987	SECT. 168 PROPERTY	OTHER PROPERTY
FORM 100																
FURNITURE AND FIXTURES																
32	IKEA	7/28/12		15,957	4,887					0	0					
37	FURNITURE & DESK ASSE	8/01/12		3,230	990					0	0					
38	FURNITURE,MIRRORS,ORG	8/31/12		4,076	1,247					0	0					
39	RACKS,SHELVES	9/16/15		0						0	0					
40	TWO SAMSUNG TVS	9/11/15		0						0	0					
41	43' 2 SLIDE GLASS DOO	9/08/15		0						0	0					
TOTAL FURNITURE AND FI				23,263	7,124					0	0	0	0	0	0	0
IMPROVEMENTS																
50	INSTALL COAXIAL CABLE	4/01/18		1,259	126					84	0	84				
51	VOICE/DATA CABLES, LA	4/17/18		6,082	609					406	0	406				
TOTAL IMPROVEMENTS				7,341	735					490	0	490	0	0	0	0
MACHINERY AND EQUIPMENT																
1	2009 SERVERS	7/01/09		439,753						0	0					
2	2010 SERVER	7/01/10		136,661						0	0					
3	2011 SERVERS	7/01/11		49,384	4,114					0	0					
4	2011 COMPUTERS	7/01/11		44,813	3,733					0	0					
8	2012 SERVERS	5/22/12		17,485	4,370					0	0					
9	2012 COMPUTERS	7/01/12		24,037	6,007					0	0					
10	SERVER SWITCH	8/01/13		28,061	11,687					0	0					
11	MACBOOK PRO	2/11/13		7,765	3,235					0	0					
12	APPLE TABLETS	5/10/13		4,084	1,700					0	0					

12/31/20**2020 CALIFORNIA ADJUSTED CURRENT EARNINGS DEPRECIATION SCHEDULE****PAGE 2****CLIENT G3714879****GAIA INTERACTIVE INC.**

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	ACE BASIS	PRIOR ACE DEPR	ACE METHOD	ACE LIFE	ACE RATE	ACE DEPR.	SPECIAL DEPR. ALLOW.	POST 1998 PROPERTY	POST 1990 PRE 1998	POST 1987 PRE 1990	POST 1981 PRE 1987	SECT. 168 PROPERTY	OTHER PROPERTY
14	HP PRO X576	1/28/14		755	450				0	0						
15	MACBOOK PRO 15.4/2.3G	1/28/14		2,599	1,546				0	0						
16	PEN DISPLAY (X2)	4/07/14		3,954	2,353				0	0						
17	MACBOOK PRO	6/02/14		5,229	3,111				0	0						
18	MACBOOK AIR	6/16/14		1,327	790				0	0						
19	COMPUTER EQUIPMENTS	8/31/14		1,737	1,033				0	0						
20	MACBOOK PRO	10/08/14		6,688	3,979				0	0						
21	IPHONE (X4)	10/23/14		3,040	1,808				0	0						
22	IPHONE 5S	9/23/14		1,163	693				0	0						
23	MACBOOK PRO RETINA	9/01/14		2,265	1,347				0	0						
24	IPAD MINI	9/01/14		1,661	988				0	0						
25	COMPUTER	9/10/14		1,080	643				0	0						
26	APPLE TABLETS	11/12/14		1,090	650				0	0						
28	MACBOOK X2	1/20/15		0					0	0						
29	MACBOOK	3/29/15		0					0	0						
30	2 NOTEBOOK E6540	4/21/15		0					0	0						
34	2008 SERVER	7/01/08		433,901					0	0						
35	GAMING LAPTOP INTEL I	5/27/16		5,163	3,099				860	0	860					
36	APPLE COMPUTER 8GB	7/31/16		1,593	955				265	0	265					
42	TV SAMSUNG 37"	5/12/08		1,271					0	0						
43	CATALYST6500,CISCO760	9/04/08		33,746					0	0						
44	2010 COMPUTER	7/01/10		7,039	431				0	0						
TOTAL MACHINERY AND EQ				1,267,344	58,722				1,125	0	1,125	0	0	0	0	0
SOFTWARE																
5	2008 SOFTWARE	7/01/08		27,976					0	0						
45	SOFTWARE--PASW STATIS	5/19/09		1,784					0	0						

12/31/20**2020 CALIFORNIA ADJUSTED CURRENT EARNINGS DEPRECIATION SCHEDULE****PAGE 3****CLIENT G3714879****GAIA INTERACTIVE INC.**

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	ACE BASIS	PRIOR ACE DEPR	ACE METHOD	ACE LIFE	ACE RATE	ACE DEPR.	SPECIAL DEPR. ALLOW.	POST 1998 PROPERTY	POST 1990 PRE 1998	POST 1987 PRE 1990	POST 1981 PRE 1987	SECT. 168 PROPERTY	OTHER PROPERTY
46	SOFTWARE-PERPTUAL LIC	5/01/11		125,000					0	0						
47	INTUIT QB	5/28/11		2,294					0	0						
48	TABLEQU DESKTOP LICEN	6/30/11		1,599					0	0						
49	LICENSE-DESKTOP/WEB C	6/30/11		9,000					0	0						
TOTAL SOFTWARE				167,653	0				0	0	0	0	0	0	0	0
TOTAL DEPRECIATION				1,465,601	66,581				1,615	0	1,615	0	0	0	0	0
GRAND TOTAL DEPRECIATI				1,465,601	66,581				1,615	0	1,615	0	0	0	0	0

Gaia Interactive Inc.

Balance Sheet
As of March 31, 2021

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1100 Cash & Equivalent	0.00
1001 SVB Bank-Operating [REDACTED]	-276,392.48
1005 SVB - Money Market [REDACTED]	0.00
1006 Morgan Stanley & Co., Inc	0.00
1007 Morgan Stanley Cash Equivalent	0.00
1008 Cathay Bank	13.74
1020 Paypal Account-VG	0.00
1021 Paypal Account-VG - Tentacle	0.00
1022 Paypal Account-Store	0.00
1023 Paypal Account QA Testing	0.00
1024 Braintree-VG	0.00
1025 Mix10	0.00
1390 Morgan Stanley Investment - S/T	0.00
Total 1100 Cash & Equivalent	-276,378.74
Total Bank Accounts	\$ -276,378.74
Accounts Receivable	
1200 Accounts Receivable	113,291.36
1201 PayPal - Deposits in Transit	0.00
1205 Return Reserve	0.00
1206 PayPal - Funds Hold on Disputes	0.00
1207 Braintree in-transit	0.00
1209 Mix10 in-transit	0.00
Total Accounts Receivable	\$113,291.36
Other Current Assets	
1202 Allowance for Doubtful Accounts	0.00
1208 Unbilled AR - Ads/Sponsorships	0.00
1210 Other Receivable	0.00
1300 Prepaid Expense	6,002.61
1305 Deferred Tax Asset	443,541.00
1498 Inventory purchases	17,766.00
1499 Undeposited Funds	0.00
1901 Deposit-Others (ST)	0.00
Total Other Current Assets	\$467,309.61
Total Current Assets	\$304,222.23

Gaia Interactive Inc.

Balance Sheet
As of March 31, 2021

	TOTAL
Fixed Assets	
1400 Computer-Server	1,105,245.26
1450 Accum Depreciation-Server	-1,105,245.26
1500 Auto	0.00
1600 Computer equipment	136,267.21
1650 Accum Depreciation-Computer	-136,267.21
1700 Furnitures & Fixtures	32,483.60
1710 LH Improvement	0.00
1715 Accum Depreciation-LHI	0.00
1720 Equipment	35,017.44
1725 Accum Depreciation-Equipment	-35,017.44
1750 Accum Depreciation-Furniture	-32,483.60
1800 Software	167,653.00
1801 Internally Developed Software	0.00
1850 Accum Depreciation-Software	-167,653.00
1851 Accum Amort-Intern'y Dev SW	0.00
Total Fixed Assets	\$0.00
Other Assets	
1900 Deposit-Rent	6,265.96
1910 Intang ble Asset	
1761 Domain Name	96,962.88
1762 Ravel Domain Name	0.00
1763 Unravel.com Domain Name	47,500.00
1765 Accum Amort-Domain Name	-87,157.84
1766 Accum. Amort. Ravel Domain Name	0.00
1767 Accumulated Amort.-Unravel.com	-18,736.19
1768 Hipop.com Domain Name	51,590.00
1769 Accum. Amort. Hipop.com Domain	-7,784.91
Total 1910 Intangible Asset	82,373.94
1990 Investment- L/T (Gonline)	0.00
1991 Investment-Ravel/Unravel/Pocketcon	4,236,781.43
1995 Morgan Stanley Investment- L/T	0.00
1996 Capitalized Expenses	8,631,798.44
Total Other Assets	\$12,957,219.77
TOTAL ASSETS	\$13,261,442.00

Gaia Interactive Inc.

Balance Sheet
As of March 31, 2021

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	124,059.02
Total Accounts Payable	\$124,059.02
Credit Cards	
2150 American Express - xx	2,700.43
2151 Master Card -SVB MC Credit Card	0.00
2152 James Cao	83,945.04
2153 PayPal	82,487.70
2154 Brex 1	-29.00
2155 Brex 2	-44,866.22
Total Credit Cards	\$124,237.95
Other Current Liabilities	
2010 Accrued liability	0.00
2011 Accrued Vacation	44,578.90
2012 Accrued Bonus	0.00
2013 Accrued Commission	0.00
2014 AP Accrual	231,786.05
2015 Accrued Expense	0.00
2018 Accrued Payroll	0.00
2040 Other Current Liability	75,981.58
2612 Short Term Notes Payable	93,812.76
Total 2040 Other Current Liability	169,794.34

Gaia Interactive Inc.

Balance Sheet
As of March 31, 2021

	TOTAL
Total 2010 Accrued liability	446,159.29
2016 Deferred- S/T Rent Liability	0.00
2030 Deferred Revenue	
2020 Def Rev - Ads/Sponsorships	0.00
2021 Def Rev - VG Paypal	1,287,142.05
2022 Def Rev - Deposits	0.00
2023 Def Rev Retail Cards	0.00
2024 Def Rev Home Phone	0.00
2025 Def Rev Cell Phone	0.00
2029 Def Rev - Incomm Canada	0.00
2031 Deferred Revenue Social Gold	0.00
2032 Def Rev - Playspan	0.00
2033 Def Rev Rixty	0.00
2034 Def Rev - Gaia to Go - iOS	0.00
2035 Def Rev - Moga - FB	0.00
2036 Def Rev - Soul Crash - FB	0.00
2037 Def Rev - Summer Springs - FB	0.00
2038 Def Rev - Zombie Farm - FB	0.00
2039 Def Rev - Moga - iOS	0.00
2042 Def Rev - Moga - Android	0.00
2043 Def Rev - Moga - Viximo	0.00
2044 Def Rev - Moga Manga - Hachette	0.00
2045 Def Rev - Exile - iOS	0.00
2048 Def Rev - Moga - Amazon	0.00
2049 Def Rev - Heralds Chaos	0.00
2051 Def Rev - Rumble Kitten - iOS	0.00
2052 Def Revenue - Gaia to Go - Andr	0.00
2053 Def Rev- Exile - Amazon	0.00
2054 Def Rev - Exile - Android	0.00
2055 Def Rev - Pay Garden	0.00
2056 Def Rev - HON - iOS	0.00
2057 Def. Rev. Braintree-VG	58,919.53
Total 2030 Deferred Revenue	1,346,061.58
2080 Deferred Revenue - Tentac	
2081 Def Rev - VG Paypal - Tentac	0.00

Gaia Interactive Inc.

Balance Sheet
As of March 31, 2021

	TOTAL
Total 2080 Deferred Revenue - Tentac	0.00
2100 Payroll Taxes Payable	0.00
2110 Flexible Spending Payable - EE	-2,641.51
2300 Sales Tax Payable	0.00
2410 401K Payable	-1,069.35
2500 Income tax payable	
2501 Federal	0.00
2502 State	0.00
Total 2500 Income tax payable	0.00
Direct Deposit Payable	0.00
Payroll Liabilities	
CA PIT / SDI	1,044.33
CA SUI / ETT	2,758.43
Federal Taxes (941/944)	-16,013.13
Federal Unemployment (940)	100.12
FTB# [REDACTED]	0.00
IA Income Tax	116.49
IA Unemployment Taxes	26.00
Total Payroll Liabilities	-11,967.76
Total Other Current Liabilities	\$1,776,542.25
Total Current Liabilities	\$2,024,839.22
Long-Term Liabilities	
2601 Deferred- L/T Rent Liability	16,530.00
2610 Other Long-term liabilities	50,081.00
2611 Long Term Note payable	4,187,730.91
2613 SBA loan	499,900.00
2614 PPP loan	210,800.00
Total 2610 Other Long-term liabilities	4,948,511.91
2700 Deferred Revenue - Long-Term	
2721 Def Revenue LT - Paypal	0.00
2722 Def Revenue LT - Deposits	0.00
2723 Def Revenue LT - Retail Cards	0.00
2724 Def Revenue LT - Home Phone	0.00
2725 Def Revenue LT - Cell Phone	0.00
2729 Def Revenue LT - Incomm Canada	0.00
2732 Def Revenue LT - Playspan	0.00
2733 Def Revenue LT - Rixty	0.00
2734 Def Revenue LT - iOS Gaia to Go	0.00
2736 Def Revenue LT - GaiatoGo-Andro	0.00

Gaia Interactive Inc.

Balance Sheet
As of March 31, 2021

	TOTAL
Total 2700 Deferred Revenue - Long-Term	0.00
2800 Deferred Revenue - LT - Tentac	
2801 Def Revenue LT - Paypal Tentac	0.00
Total 2800 Deferred Revenue - LT - Tentac	0.00
2900 Redeemable Preferred Stock	0.00
Total Long-Term Liabilities	\$4,965,041.91
Total Liabilities	\$6,989,881.13
Equity	
3100 Common Stock	4,577.59
3105 APIC	4,090,320.74
3200 Preferred Stock A	0.00
3300 Preferred Stock B	0.00
3700 Unrealized gain/loss on investm	0.00
3900 Retained Earnings	-27,230,570.03
3901 Buy Out Related Expenses	0.00
3902 Preferred Stock	29,265,868.43
Net Income	141,364.14
Total Equity	\$6,271,560.87
TOTAL LIABILITIES AND EQUITY	\$13,261,442.00

Gaia Interactive Inc.

Profit and Loss

January - March, 2021

	JAN 2021	FEB 2021	MAR 2021	TOTAL
Income				
4000 Revenue				\$0.00
4001 Moga - Soundtrack Royalties	114.98		116.46	\$231.44
4030 Advertising/Sponsorship	3,050.98	1,480.37	878.49	\$5,409.84
4080 Offers / Video Ads	319.26	1,059.08	1,297.59	\$2,675.93
4100 Virtual Goods- Gaia				\$0.00
4012 Virtual Goods - Cell Phone		590.17		\$590.17
4015 Virtual Goods- Paypal	184,710.98	169,651.33	193,405.35	\$547,767.66
4027 Virtual Goods Gaia To Go iOS	190.79		441.68	\$632.47
4083 Virtual Goods-Braintree	10,166.91	7,357.20	8,460.71	\$25,984.82
Total 4100 Virtual Goods- Gaia	195,068.68	177,598.70	202,307.74	\$574,975.12
4200 Games-Advertising	5,598.05	702.31	16,537.38	\$22,837.74
4700 Online Merchandise Sales			1,636.66	\$1,636.66
Total 4000 Revenue	204,151.95	180,840.46	222,774.32	\$607,766.73
Total Income	\$204,151.95	\$180,840.46	\$222,774.32	\$607,766.73
Cost of Goods Sold				
5000 Cost of Goods Sold				\$0.00
5105 Web Hosting	29,486.84	30,503.68	30,022.31	\$90,012.83
Total 5000 Cost of Goods Sold	29,486.84	30,503.68	30,022.31	\$90,012.83
5091 Other Direct Cost	60.50		77.67	\$138.17
Total Cost of Goods Sold	\$29,547.34	\$30,503.68	\$30,099.98	\$90,151.00
GROSS PROFIT	\$174,604.61	\$150,336.78	\$192,674.34	\$517,615.73
Expenses				
6020 Rent & Maintenance				\$0.00
6290 Rent- office	3,014.82	3,014.82	3,014.82	\$9,044.46
Total 6020 Rent & Maintenance	3,014.82	3,014.82	3,014.82	\$9,044.46
6030 Total Office Expenses				\$0.00
6190 Business Insurance	312.52	312.52	312.52	\$937.56
6244 Office Expense	545.00	545.00	545.00	\$1,635.00
6246 On-Line Service	594.95	789.91	610.22	\$1,995.08
6255 Postage and Delivery			56.85	\$56.85
6342 Phone	44.72		89.44	\$134.16
Total 6030 Total Office Expenses	1,497.19	1,647.43	1,614.03	\$4,758.65
6080 Business Taxes and Licenses				\$0.00
6343 Property Taxes	122.18	122.18	122.18	\$366.54
Total 6080 Business Taxes and Licenses	122.18	122.18	122.18	\$366.54
6090 Other Indirect Expenses				\$0.00
6160 Dues and Subscriptions	239.98	114.99	152.66	\$507.63
6161 Software & Publication	430.13	735.23	430.13	\$1,595.49

Gaia Interactive Inc.

Profit and Loss

January - March, 2021

	JAN 2021	FEB 2021	MAR 2021	TOTAL
6400 Misc Expenses	-12.75			\$ -12.75
Total 6090 Other Indirect Expenses	657.36	850.22	582.79	\$2,090.37
6120 Service Charges				\$0.00
6122 Bank Charges/Investment expense	347.59	386.50	360.08	\$1,094.17
6125 Service Charges-Paypal	8,237.27	8,136.39	9,680.54	\$26,054.20
6146 Service Charge-Braintree	507.52	517.78	3,524.91	\$4,550.21
6148 Service Charge - Shopify			49.05	\$49.05
Total 6120 Service Charges	9,092.38	9,040.67	13,614.58	\$31,747.63
6180 Employee Health Benefits				\$0.00
6193 Health Insurance	553.40			\$553.40
6194 Life & Dental Insurance	159.31	159.31	159.31	\$477.93
6195 Workers' Comp	47.39	49.51	51.90	\$148.80
Total 6180 Employee Health Benefits	760.10	208.82	211.21	\$1,180.13
6270 Professional & Outsourcing Fees				\$0.00
6135 Consulting	23,688.70	23,488.70	16,529.99	\$63,707.39
6275 Accounting Fee	241.71	560.06	539.06	\$1,340.83
6280 Legal Fees	4,000.00	10,000.00	10,109.52	\$24,109.52
6284 Artists & Art Houses Service	38,804.96	35,439.97	39,446.23	\$113,691.16
Total 6270 Professional & Outsourcing Fees	66,735.37	69,488.73	66,624.80	\$202,848.90
6500 Marketing Exp				\$0.00
6100 Online Advertising	29.00	29.00		\$58.00
Total 6500 Marketing Exp	29.00	29.00		\$58.00
Payroll Expenses				\$0.00
Taxes	4,743.59	3,809.48	3,285.65	\$11,838.72
Wages	34,082.16	35,257.16	38,582.16	\$107,921.48
Total Payroll Expenses	38,825.75	39,066.64	41,867.81	\$119,760.20
Total Expenses	\$120,734.15	\$123,468.51	\$127,652.22	\$371,854.88
NET OPERATING INCOME	\$53,870.46	\$26,868.27	\$65,022.12	\$145,760.85
Other Income				
7018 Other Income			2.37	\$2.37
Total Other Income	\$0.00	\$0.00	\$2.37	\$2.37
Other Expenses				
7040 Interest expense	1,466.36	1,466.36	1,466.36	\$4,399.08
Total Other Expenses	\$1,466.36	\$1,466.36	\$1,466.36	\$4,399.08
NET OTHER INCOME	\$ -1,466.36	\$ -1,466.36	\$ -1,463.99	\$ -4,396.71
NET INCOME	\$52,404.10	\$25,401.91	\$63,558.13	\$141,364.14